App. F. IX-4

Previous References. PtS66-40-1

1940: '41 (PtS.)

File No. 66-40

Serial Nos. 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 + 12

Later References.
pts 18-47 Sl-142
pts 45-54-156.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 | 10

Part B for NOV'46.

SUBJECT

Maintenance of proforma accounts relating to the transactions connected with the printing of text books in the Govt Press -

Sl 12 : GO no MH 160-61 PtS dt 2.11.46

Sanctioning the introduction of

_____ + also staff

in this behalf

To the Superl. Govt Printing
The Comptroller & Secrt

MMG 21/2

No. P. 2758

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated ...4th.....APRIL.....*194* 1.

SECY. DEV. DEPT. 7 APR. 1941 GOVT OF MYSORE

5

3694

FROM

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To

GEN. & REV. SECTT. 7 APR. 1941 FOREST BRANCH.

The Secretary to the Government of His Highness
the Maharaja of Mysore, Development Department, BANGALORE.

PDS 66-40-2

Subject:- Pro forma Accounts relating to transactions connected with Text-book Printing.

With reference to Government Order No.A.F.3058-59/P.&S.66-40-1, dated the 26th November 1940, directing that a pro forma accounts be maintained by this office in respect of machines purchased for text-book printing and an annual report also be submitted to Government and also calling for detailed report in consultation with the Comptroller regarding the interest and depreciation charges, etc., I have the honour to report that a sum of Rs.82,777/- has been paid to-date for purchasing equipment required for printing text-books. The first set of machines were installed in the month of April 1940 and they are working since then. It is not possible to use these machines solely for text-book printing; when there is not sufficient work these machines cannot be kept idle, but the staff and machines have to be utilised for other general work of the Press. Similarly, when there is pressure for text-book printing or binding, to have the work done in time, the other machines of the Press and services of staff have to be used for text-book printing. As per existing system of accounts maintained and records obtainable in the Press, it is not possible to ascertain the actual worth for each job of work turned out by each machinex and labourers employed on it. It is for this reason that it has been submitted to Government and the same has been approved that a costing system should be introduced in lieu of the existing system of accounts. This could not be started owing to inadequacy of the staff and also for the reason that the proposal for revision of establishment submitted to Government long before, has not yet been sanctioned.

Unless a costing system is introduced it is not possible to

to keep any pro forma accounts as per Government Order. I beg to suggest that till the costing system is introduced and is properly worked the following method may be adopted for arriving at the actual value of work done by these equipments. Out of the total value of work done by these equipments each year, a certain percentage estimated fairly, by the Superintendent, Government Printing, may be fixed as work done solely on account of text-book printing and the approximate cost of normal Press work done by these equipments and the approximate value of text-book printing works done by other equipment of the Press be valued separately and the excess normal work of the Government Press done by the text-book equipment may be added on to their work and thus the total out-turn arrived at. Regarding the charges direct and indirect, I submit that it is not possible to allocate the charges accurately between the text-book work and other works for reasons already explained. In this case also, the approximate method of calculation as stated above can only be followed.

Regarding the interest and depreciation charges, the prevailing practice and rules in this office and in similar other concerns in the State will have to be followed.

I beg to state that I am sending a copy of this letter to the Comptroller for his kind opinion and on receipt of a reply from him, I will submit a further report for final orders of Government.

I have the honour to be,
Sir,
Your most obedient servant,

Superintendent, 4/4/41
Government Printing.

R.C.

1) Submitted. further report in 4/4/41

the matter from the Supdt. may perhaps be awaited.

2 yrs

21-4-41 21/4

H.H. & REV. DEPTT. 12 MAY 1941 ADVT. & PUBLICITY BRANCH.

General and Revenue Secretariat | P&S File No. 66 of 1940. | [App. F. III-2

Serial No.

Letter No. P. 386. dated 9. 8. 1941 from the Supdt. Govt. Printing stating that the Comptt. to Govt has been requested to furnish his further opinion on the proposals regarding the proforma Accounts to be maintained in respect of work done by machines purchased for text-book printing.

3 Submitted for perusal. further report on the subject will be awaited. if approved.

Hr. 15/8.

4 G/15/8

Dept Rly)

5 UO 24/8/41 G 27/8

SECY. REVL. DEPT. 18. AUG. 1941 GOVT. OF MYSORE

GEN. & REV. SECTT. AGRL. & FOREST BRANCH.

Letter No. P. 2023 9. 2. 1. 42 from the Supdt. G. P. stating that the report called for will be sub'. in about a week.

6 Sub' for perusal. The report has not yet been recd

Hr. 13.1.42 UO 13/1

7 P. Reminder G/13/1

8

A draft D. O. reminder to the Supdt. is put up. for approval.

Hr. UO 27.1. 27/1.

9 D.O. G/27/1

To the Supdt. Govt. Printing

R.F 3855 Dt 2-2-1942 Requesting him to Submit the further report re. Proforma Accounts relating to text book printings.

NOTE—Contn. Sheet.

G. N. & RE ANCR.

Maintenance of proforma-accounts relating to transactions page 4
S. Connected with text book printing at the Govt. Presses.
2352 J 3455

Pts File No. 66 of 1940. | General and Revenue Secretariat

Serial No.

Letter No P. 2696 dated 23rd March 42 from the Supdt. Govt. printing forwarding for the information of Govt a proforma account for the year 40-41 in respect of Machinery purchased for printing text books at the Govt. press.

10 Sub[d] for kind perusal.

The Supdt states that a copy of the above letter with a copy of the proforma accounts for 40-41 is being sent to the Compt[r] & Govt for opinion.

11 If approved, the Supdt may be requested to expedite a final report in the matter for orders of Govt. ~~in consultation~~ with the opinion/A of Compt[r]. & Govt as ordered in G.O[x] No. AF. 3058 /Pts/pts 66-40-1 dt. 26th Nov. 1940. Map B.

1.

10r. 2.4.42 4/4

12 Yes. Draft please

7/4

13 Draft submitted for orders

10r. 14/4.

14 Sd

15-4

To The Superintendent Govt printing 4

A.D. 5780/pts.66-40-4 dt 16-4-42

Requests him to submit a final report in the matter with the opinion of the Comptroller and to treat the matter as urgent.

GEN. Secs

Letter No. P. 2989 dated 22.4.42 from the Supdt. Govt. printing stating that

Re. the maintenance of the proforma accounts (page 5) relating to the purchase of machines for text work printing.

3155 38 77

ELECTRICAL SECRETARIAT. P. 85. File No. 36 of 1940.

Serial No.

a report in the matter will be submitted on receipt of a reply from the Comptr. to Govt.

15 A report will be awaited, if approved

for 13/5 16/5

16/5

For B.

5 letter No. P. 785 dated 16th Sept. 1942 from the Supdt, Govt. Printing requesting, for reasons stated Sanction to introduce a job cost account system in the Govt. Press and to entertain certain additional establishment for the purpose.

16 Supdt The necessity for and the advantage of introducing a job cost account System in the Govt. Press is explained in the Supdt's letter. The Supdt, states that the present ministerial establishment of the Press are being worked to the maximum extent and that they are not in a position to take up any additional work of a special kind and requests Sanction (1) to introduce a job cost account system in the Govt. press and (2) to entertain the following staff in connection with the working of the job cost account System

For the Central Press — 1 Cost Accountant on Rs 45-1-50
1 Senior Cost clerk on Rs. 35-1-40
2 Junior Cost Clerks on Rs. 25-1-30 each

For the Branch Press — 1 Cost Accountant on Rs. 40-1-45
1 Senior Cost Clerk on Rs. 30-1-35

Re. maintenance of proforma accounts relating to the purchase of machines for text book printing.

6

P & S. File No. 66 of 1940. ELECTRICAL SECRETARIAT.

Serial No.

17) Sub[2] for orders.

(18) Re 28 Nov. may be Cancelled by PS

Dept Key)

(19) Forwarded in comp to the Comptroller to the Govt. for favour of remarks.

Gr. No. 290/spl dated 25-11-42

30/9/42

U.O.No.241/CLAD dated 20-11-42

1. Returned with compliments.

2. The reference of the Superintendent, Government Printing, in suggesting a system of costing, does not contain the details of the proposed scheme. It is necessary to know exactly what the proposals are and in what respects the existing system is proposed to be changed before any considered opinion regarding their suitability or the adequacy of the staff proposed, can be given.

3. The Assistant Comptroller, Bangalore Local Audit Circle, who went to the Government Press on 21-10-42 to examine the present arrangements and discuss the proposals reports as under:-

The Superintendent was out of Headquarters and neither of the two Sub Assistant Superintendents with whom he discussed was conversant with the proposed costing system and they said that it is believed that the costing is being tried experimentally at Mysore in the Branch Press under Mr.R.S.Mounsey, Sub Assistant Superintendent at Mysore.

GOVT OF 29 SEP 1942 G...

COMPTROLLER'S OFFICE, BANGALORE 2. OCT. 1942 220/spl SPECIAL SECTION

U.O. No. 38/CLAD 5-10-42.

WD 02880—GPB—2,000—15-7-41

Serial No.

4. Under the existing procedure in regard to jobs taken up for which charges are recoverable, what is done, is to evaluate in a 'job cost sheet', the cost of composing, printing and binding the total number of sheets printed at schedule rates plus a percentage. Although a Time Card showing the work done each day by a workman (in which even work done hour to hour or fractions thereof is recorded in some cases) is now maintained and also a Line Account Memo showing for each piece worker the daily earning with reference to the actual work done by him and on the basis of which he is paid for, neither of these data is made use of in the job-cost sheets notwithstanding the fact that bills are prepared with reference to these cost sheets.

5. In proposing the change, the Superintendent refers to the system obtaining in the Madras Government Press. To consider the practicability of introducing a similar one here, and for its successful working, it is necessary that the detailed rules should be available These may be called for.

6. The Superintendent may be requested to formulate his detailed proposals with reference to the experiment, if any made at Mysore. On receipt thereof, the Asst. Comptroller, Bangalore Local Audit Circle, will be required to submit further remarks if necessary, after visiting

NOTE—Contn. Sheet.

WD 04155—GPB—55,000—23-10-41

Maintenance of proforma accounts relating to page 8
the purchase of Machines for text book printing

3603/H.

PHS File No. 66 of 1940. | General and Reveneu Secretariat

Serial No.

visiting the Branch Press at Mysore and studying the details.

By Comptroller
SD 24/11/42 For Comptroller, absent on C.L.

CV

21) As suggested by the Comptroller in G.O.Ct. his U.O note, the details of the proposed Scheme of job cost. account system may be called for from the Supdt, Govt. Printing.

A draft letter to the Supdt is subd for orders.

Dr. 5/12

Draft may be approved

Dew 7/12

ISSUE
UO
12/12/42

TYPING
GEN. & REV. SECT.

To The Supdt. Govt Printing
A: F 3360 dt 17.12.42
Calls for the details of the proposed scheme.

Secs A

Forest Research Institute
Dehra Dun
No. A.F. 945-D/18
Mechl Branch
8/12/42

Sec B
Dr. 20/12

Letter no P2573 dt 1.6.44 from the Supdt Govt. Printing stating that the delay in the preparation of the comparative statements is due to want of necessary technical accounts staff for the purpose & this will be attended to personally by himself.

22) Read: The Supdt has promised to send a comparative statements showing full details of the existing system, the system obtaining in Madras and the system proposed. For perusal

MMG 15/6. 23) The submission of a further report awaited. For perusal.

GS 15/6 21/6

24) Accts 17-6-44

Sec A MMG 27/6.

D.O. Letter No. P 2187 dated 10.4.1945 from the Supdt. Govt. Printing stating that the report is under preparation & it will be sent shortly.

25) Sent for perusal.

Secs. A. GS 24/6. GS 19/4

MGR 19/6

Sent with draft remarks for approval.

26) Orders of the Educational Secy ——— fix up a meeting with the Comptroller & the Supdt. when the whole question will be discussed. Consult Comptroller as to suitable date & tell the Supdt. that he must have his cost accounts proposals ready by then.

Pro forma accounts 4664/8/47 relating to IFO transactions connected with Kept-back printing

The meeting may be held in the Govt. Press".

27) Subd. with a dft. for approval

Sd/ 18/8.

IV.
21/8

Sd/ 21/8

T.T
21 AUG 1945
GEN. a

Issued No. M 2163/PS dt 13.9.45. To the Comptr. Stats that it is proposed to hold a meeting with the Supdt GP, when the whole question relating to the subject will have to be discussed & requests him to state the date that will be convenient.

Copy No. M 2164/PS dt 13.9.45. To the Supdt GP, for information & requests him to have his proposals ready by that time.

V.O No. 82865 dated 25th Sept. 1945.

Forwarded with Compliments to the Comptroller for Stationery & Printing, Government of India, Delhi dt 13/9/45

Sd/-
Dy Secretary
For Secretary 25/9

C.P.P. 18/9/45
V. O. No.
Date 25.9.45

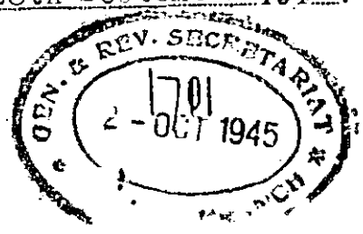
Letter No. P 785 dated 25.9.45 from the Supdt. Govt. Press Delhi regarding proposals in the matter.

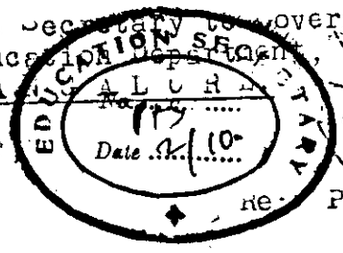
page 11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalore.

No. 104/C.A.D. Dated the 28th September 1945.





The Secretary to Government,
Education Department,
BANGALORE.

Sir,

Re. Proforma accounts relating to the transactions connected with Text Book Printing.

--:--

With reference to your letter No.E.2163/P&S, I have the honour to state that any date that you may fix for the meeting would be convenient to me. The date and time fixed may however be intimated to me a couple of days earlier.

I have the honour to be,
Sir,
Your most obedient servant,
M Shamanna
COMPTROLLER.

CR.

29) Subd. In the main file bearing D.No. 4648 on the subject, which was forwarded u.o. to the Comptroller on 25-9-45, it was proposed to hold the meeting some-time later on i.e. perhaps after the Dasara Session of the A.A. The note furnished by the Supdt. on the subject (D. 1615) was also forwarded to the Comptroller for remarks on 1-10-45. The return of the above two files will be awaited, if approved.

1/10 3/10

IV. 29) For Consideration if it will be possible to have the meeting either tomorrow or the Saturday. If not the meeting may be

170 M — Re: pro forma accounts relating to the Transactions page 12
connected with Text Book printing

Will — in. The usual check of each item will be
appreciated. The return of this Edn. Secy
form is enclosed —

Edn. Secy) MR 3/10

3) Have the meeting on the 2nd at 3 p.m. in my room. MR 3/10

1905 Date 3/10

Put up this morning

6/10 DOA

3) MR 6/10

32) Draft Subd. for appl.

6) Mee 28/10

68 8/10.
W.
9/10

Issued M. 3468 of 26-10-45 To the Comptroller to grant
Requests him to attend the meeting re Suffolk G.P.
on 2-11-45 in the Ed^n Secy's Room.

xxx
Typ secy
To day please
W.
29/10

33) Subd. with a draft for appl. — repg. orders of the
Secy. on the slip placed above.

68 7/11
W.

34) Put up. Draft Memo has been
prepared for my meeting
with the meeting will be
held on Wednesday
the 14th at 3.30 p.m.

MR
9/11

35) Draft Subd for approval.

68 9/11
W.

36) Mee
MR
9/11

xxx
Typ secy.
To day please
W.
10/11

Issued re M 4271-2/PS of 10.11.
Requests men to meet in Sec
Secy's room at 3-30 P.M. on
14.11.45.

2
The Comptr
Dr Supp Off

TYPING SECTION
10 NOV. 1945
GEN. & REV. SECTY.

1615 / 1701

Re: Pro-forma accounts relating to the transactions page 13
connected with Text book printing & the introduction
of Job Cost Account System at the Govt Press

Serial No.

37) Subd. vide para 34 supra.

68/13/11

W 38) Edu. Dep.) 18/4.

39) Discussed with Secretaries Concerned vide Min. Separate Memorandum

Min
1.4.44

Meeting tomorrow at 3.30 P.M.

With Comptroller Supdt Govt Pkg

EDUCATION SECRETARY No. 2468 Date 13.11.44

40) The matter was discussed (by the Edu. Dep.) with the Comptroller & Supdt Govt Pkg on 14/11/44. The Comptroller, in opening the discussion on the subject of the introduction of the Costing System in the Govt Press, wanted to know whether the Govt Press should be merely a service Department for doing Govt Pkg work as an adjunct to the General Administration or whether there was any idea of commercialising the Dept to cater in future to the general public with a view to profit making. If it is to be a service dept only, he considered there was no need to change the existing system of calculation of cost & to prepare the trading & profit & loss accounts. He also wanted to know the need & the object of introducing "Costing System" although it means accurate figures as to whether the System should be introduced only in respect of

NOTE—Contn. Sheet.

Serial No.

Text Book Pkg. or to the kinds of work done at the Govt Press. 2. Whether the expenditure involved in introducing the change was well worth spending.

41) The Supdt Govt Pkg explained in reply that the Govt Pkg Press was mainly a Servicing dept; but as it is, there was no means of finding leakage in labour & material also in spite of personal supervision. It was not possible to introduce Costing System only for Text Book Pkg, as the machinery & labour here, were exclusively being employed for this work alone. The Supdt Govt Pkg suggested that the Costing System may be introduced to all kinds of Pkg work in the Govt Press.

42) The Educ Secy pointed out that by introducing this System the Govt Press might be able to recover greater charges from the paying depts of Govt for works done for them in the Govt Press.

43) After some discussion it was generally agreed that

1) it was desirable to introduce the Costing System in the Govt Press

1615 [701]

Re: introduction of Job Cost Accounts System at the Govt. Presses. page 15

General and Revenue Secretariat | PR. File No. of 194 . | [App. F. III-2

Serial No.

for all kinds of Plg work and

2) the Supdt Govt Plg may submit detailed proposals in the matter indicating the extra staff required & the Cost involved for introducing the System."

4) In view of the above decision it is for orders if the Supdt Govt Plg may be asked to submit detailed proposals

Edn - Secy) MR 19/4

4) Re Appn (Wed pm Edn Secy) Edn 19/4 MR 20/4

EDUCATION SECRETARY No. ..... Date 19/4

FIN. U.O.No. FI. 3074 RB

5242 21 NOV. 1942 GOVT. OF MYSORE

46) I think this may be referred to the Press (advisory) Comm. for remarks

Edn Secy) Bgm Secy Edn 21/4 MR 21/4 B 21/4

Please put up the file dealing with the functions of the Press Committee

NOTE—Contn. Sheet.

Subd. Pts. file no. 43-38-1 referred to is put up. 18/12 JN.

4) According to the terms of Ref. to the Press Committee the introduction of the Job Costing System

1701/17 page 16

Re: introduction of job cost Account System at the Govt. Press

File No. — of 1945. | General and Revenue Secretariat

Serial No.

does not come under his purview

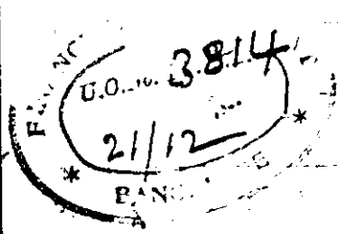
Edn. Secy)

MOR 18/12

(1) I do not think the Press Advisory Council has anything to do with the matter as per terms of Rule (6y). This is purely an Admn. matter for you to decide. I fail to see the logic of referring this file to the P. A. C. which has no manner of connection with it

Fin. Secy) 20/12

MR 20/12



I shall consider that it is best that this is referred to that Committee which has got a Finance officer as its Secy)

(2) Cost accounting does form a relevant consideration in the matter of effecting economies & increasing facilities of supplies & forms one of the main points of reference to that Committee

(2) I do not agree with the Edn Secy's views at 'A'

B

Re: introduction of Job cost Account System [page 17] in the Govt. Presses

General and Revenue Secretariat	File No.	of 194 5-46	[App. F. III-2

Serial No.

MR Secy) UDO 53) 31/1/46 MGR 31/1

54) The Spdt. Govt Press may be asked to submit detailed proposals

Dy 22.1.46 MGR 22/1

55) Subd. with a dft. for appl Govt 26/1/46 for perusal & orders. JV.

56) Edn. Secy MGR 26/1

57). Govt Secy Addl Secy 30/1 MGR 30/1

58) B 1/2 MGR 1/2

59). Subd. May the dft. issue? 4/2/46 JV.

Issue MGR 5/2

Issued Letter no M8341/PRS dt 8-2-46 to the Spdt Govt, Calls for detailed proposals re: the 'Costing System" indicating the extra staff required and the cost involved in introducing it.

NOTE—Contn. Sheet.

Staff required for introducing job costing System in the Central Press

File No.	of 1945-46	General and Revenue Secretariat
		Serial No.

Letter no P 2198 dated 27-3-1946 from the Supdt. Govt Plg. submitting proposals indicating the minimum extra staff required & the cost involved in introducing the System.

61) Sabd. The Superintendent Govt Plg has explained in detail the Scheme of costing that is to be newly introduced in the Govt. Central Press (vide Annexture IV). To work this Scheme satisfactorily he requests sanction to the following:- +B.

1) To transfer Mr. R.S. Mowbray Sub Asst. Supdt. Govt Press Mysore to Bangalore Branch Press & to pay him an allowance of Rs 40/- p.m. for a period of two years.

2) To the appointment of one foreman on Rs 75-5½-100 for the Branch Press to assist the Asst. Supdt. in the costing System. (4 for the Central Press + 2 to the Br. Press)

+ 3) To appoint six Cost Accountants on 40-3-70

62) It is stated that the total extra cost per annum on this account works out to Rs 5898 p.m & this is the minimum staff required. The proposals are for orders with financial concurrence vide 2/4/46.

IV. 3) As regards the staff asked for the Comptrolleer may be consulted orally

Edu - Secy) 4/6

6/4 Yes

S/C 5/4

EDUCATION SECRETARIAT No. ..... Date 5.4.46

4729-M.

re. Staff required for introducing Job Cost Accounts System in the Central Press & Br Press Mysore. page 19

General and Revenue Secretariat | File No. of 194 5-46. | [App. F. III-2

Serial No.

No. no 265/45-46
8.4.'46.
65a/Sec A
8.4.46.

65) Forwarded with compliments to the Comptroller to Govt. unofficially for remarks.

By order
M Ramachar
for Education Secretary

Dated 6-4-1946

to Govt
IV.

Secy to Govt
C.L.A.D.
No. Plans 82/CLAD A/15/46

No. 302/CLAD. Dated, 6-5-1946.

66) Returned with compliments.

The object of introducing the "costing system" seems to be just to find out leakages if any in labour and materials, as the prevailing system of accounting is said to have not afforded sufficient data for the purpose. As it is an additional item of work, the Superintendent Govt. Printing has suggested what in his opinion is the minimum staff that would be required for the new work.

67) The staff proposed by him is -

1. An officer of the rank of a Sub Assistant Superintendent for supervisory work to be granted an allowance of Rs.40/-

2. A foreman for the Branch Press at Mysore on Rs. 75-5/2-100.

3. Six Cost Accountants in grade 40-3-70 (four for Central ~~Press~~ at Press and 2 for Branch Press).

68) In his letter no. P.2198 dated 27-3-46, the Superintendent Govt. Printing has stated that Mr. K.S.Mounsey, S.A.S. at Mysore will be transferred to the Central Press for supervising the new item of work. It has therefore to be understood that this officer will solely be in charge of the new work, and as such it does not appear to involve either decided

NOTE—Contn. Sheet.

increase of work, or responsibility, which is the condition to be fulfilled for grant of any special allowance in addition to pay or salary according to article 57 of F.S.R. The Superintendent has not specified in his proposal, the nature and purpose of allowance to be given to the Officer, and it is felt that no clear case has been made out for grant of an extra allowance of Rs.40/- per mensem to the Sub Assistant Superintendent.

69) One Foreman on Rs.75-5/2-100 for the Branch Press may be necessary - (temporarily for 2 years, fo administrative reasons, since an Officer is proposed to be transferred from there to Bangalore in this connection.

70) As regards cost Accountants, it may not be necessary to appoint straight away 6 persons, as the new system to be introduced is purely an experimental measure. The work may perhaps be commenced with 4 people, three for the Central press and one for the Branch Press. But, it is not clear whether the staff to be appointed for cost accounting will work independently of the regular office establishment, or work under the supervisory control of the Head Accountant. If it is the latter, the grade proposed for the cost accountants, and that prevailing for the Head Accountants post are overlapping, and therefore calls for suitable modification. The Head Accountant is in grade 60-5-100, and the proposed grade of the Cost Accountant is 40-3-70.

71) The average cost involved has not been verified as the proposals are still subject to examination, and therefore liable to change. They will of course be verified when a regular proposition statement is received.

Comptroller.

6/5

EDUCATION SECRET No. ..... Date 7/5

4726 M Rer staff required for introducing page 2 Cost Accounts System in the Ptg Depts.

General and Revenue Secretariat | File No. | of 194 5-46. | [App. F. III-2

Serial No.

72) Sd. The file may perhaps be referred to the Supdt. South Ptg for further remarks. For orders.

3309

8/5

73) Edn-Secy)

8/5

74) Refd to N for further remarks

11/5

No. 2W 2197/46 & A) 12.5.46.

11/5

Forwarded unofficially to the Supdt, Govt Printing for further remarks

By order

M Ramachandra

For Education Secretary to Govt

13/5-W

From Asst Educ Offr 13/5

JMR 13/5/46

NO. P.2782 4th June 1946

RESUBMITTED:--

76) The grant of an allowance of Rs.40/- to the Officer in charge of the Costing Work has been recommended as the Officer is required to be entrusted with this item of work besides certain other responsible works in this department. Mr. R.S.Mounsey, the Officer proposed to be placed in charge of Costing Work, has taken special training in England in the Federation Costing System, and is a certified Cost Accountant. He has finished the preliminary work of introducing the system as an experimental measure at the Govt. Branch Press, Mysore. On his transfer to the Central Press, he will be posted to hold the direct charge of some of the administrative or working branches and also entrusted with this new item of work. This arrangement is necessary to give some relief to the other Sub-Assistant Superintendents who are at present overworked consequent on the very heavy increase of rush and emergent work in the Press, which usually upsets all routine work, and results in the execution of routine work, being laborious, leading to inevitable delay.

NOTE—Contn. Sheet.

P.T.O.

File No. of 194 | General and Revenue Secretariat

Serial No.

77) The new item of work is of a special nature requiring scrutiny of outturn of work by the workmen besides supervision of work done by the Accountants to be appointed for the purpose. In view of the above circumstances the Officer to be in direct charge of the Costing System, besides other routine work in the Press, will have considerable additional work and responsibility for which the grant of a special allowance of Rs.40/- as recommended is necessary.

78) The Comptroller has opined that the appointment of only 4 Accountants is suffident on the ground that the Costing system is being introduced in the Government Press as an experimental measure. The system is to be started as a permanent measure, the experimental stage of which has already been done at the Branch Press. At Government Press, One Accountant each for the three large establishment of Composing, Machine and Binding works is absolutely necessary and the fourth Accountant is required for the other miscellaneous branches as well as for co-ordinating the work of the other Accountants compiling the necessary statistics and deducing results. The efficiency of the system depends entirely on the work being maintained up-to-date with utmost care to see that it never falls into arrears. It is therefore absolutely necessary to have four Accountants to the Central Press and two Accountants for the Branch Press. This is the minimum staff required and proposed to introduce the system, since to allow the work to fall into arrears even for a day would defeat the object of the introduction of the system. The appointment of six Accountants is absolutely necessary.

79) The grade of Rs.40-3-70 proposed for Accountants will not overlap with that of the Head Accountant of this Office. The pay of the post of the Head Accountant is always above Rs.70/- in the grade of Rs.40-3-70-5-100, as the tenure appointment is to be held by a senior and competent Official of the Comptroller's Office. Further, as the candidates for the posts of Accountants are required to possess atleast the qualification of Diploma in Commerce, their initial pay in the proposed grade is necessary to be fixed at Rs.40/- at least.

80) Since the Cost Accounts and establishments Accounts are inter-connected in many respects, it would be necessary for the Head Accountant to have supervisory control over the Cost Accountants also, though the technical portion of the work will be directed by a Gazetted Officer possessing the necessary qualification and experience.

Superintendent, 3/6/1946
Govt. Printing, Bangalore.

1st June 1946.
Sk.

EDUCATION SECTT. No. 115 Date 5-6-46

re: Staff required for introducing Job Cost Accounting Systems in I.O.D. Gold Presses

4726/M page 23

General and Revenue Secretariat | File No. of 194 52-46 - [App. F. III-2

Serial No.

81) Subd. for orders - ref. para 74 supra

GS 11/6 -
JV.

Where is the proposition statement referred to in the Comptroller's above para 8? - Supdt.
MB
12/6

12/6 82) This may now be forwarded to the Comptroller for furnishing remarks if any & if not to indicate the exact cost involved for the approval of the Board - Supdt. Pl. Rep. Bombay - for the Supdt.
MB
24/6

Subd. No proposition statement was received from the Supdt.
GS 2/6

Subd. for)

83) As the matter is to be placed before the Board at its meeting on the 26th inst. a proper & complete note may be submitted
MB
26/6

84) Subd. with a draft for appl.
GS 28/6
JV.

85) Done
MB
28/6

To the Supdt. GP,
Issued Letter no M1/PS 8.1.7.46
Requesting him to submit proposition statement from the Comptroller in respect of the staff required referred to.

TYPING SECTION
29 JUNE 1946
GEN. & ... SECTT.

Secs. A
GS 8/7 JV.
4/7

NOTE—Contn. Sheet.

50/ m

Re: Staffs required for working Cost Account Systems in the Govt Press Bloore + Mysore —

File No. of 1945-46

General and Revenue Secretariat

Serial No.

Letter no 132/BKS dated 24-7-46 from the Comptroller to Govt forwarding the proposition statement relating to the Costing Section of the Central Press + Br. Press duly verified.

86) Subd. The proposal of the Supdt in para 4 of the P.U.D. involves an extra cost of Rs 5400- per annum in regard permanent Estt Rs 4980- per annum under temporary Estt as certified by the Comptroller..

27/7 87) The Supdt Govt Ptg has explained the reasons in his note at paras 76-80 of these notes for the staff he has asked in connection with the introduction of Costing System in the Govt Presses at Mysore + Bangalore — The Comptroller's remarks — in the matter are furnished at paras 64-71 supra —

Eden-Secy 29/7

88) Put up A/c Manager/Comptr Presses with copy of file for Comptr.

Addl Secy 1/8

X R. (Letter no 132) 24/7/46

29/7/46

47246/47 50/47 Page 25

Re: Staffs required for working the booking Sections of the Govt. Presses

General and Revenue Secretariat | File No. | of 1945-46. | [App. F. III–2

Serial No.

89) Subd. with the Statement for orders
28/8.
W.

90) Edn Secy)
MGR 27/8
27/8

91) I have worked out the calculations.
M Rajagopalan
Asst
Guide Secy
AMD
92) 16/8

93) B
28/8
AMD
19/8

94) 29/8
21/8/46

95) Dewan)
AMD
22/8
MGR 22/8

96) circulate.
ARM
24/8

97) Dewan
AMD
20/8
MGR 26/8

98) G. N. Subd. for orders
28/8.
W.

99) Edn Secy
MGR 27/8

100) Approved
AMD
29
MGR 29/8

EDUCATION SECRETARY No. 926 Date 14/8/46
FINANCE U.O.No. 1449 17/8 BANGALORE
OFFICE OF THE MINISTER FOR AGRICULTURE No. 1574
EDN. SECTT. 21/8/46
DEWAN'S OFFICE 22 AUG. 1946 NOTE—Contd. Sheet No. 11450
EDUCATION SECRETARY No. 1285 Date 31/8/46
EDUCATION SECTT. No. 26/8/46

501-M

pages 26

re: Staffs required for working the Costing Sections of the Govt Presses

File No. of 1946-47

General and Revenue Secretariat

Serial No. C 285.

101) Suted with seven fair copies of the C.N.

Submitted for perusal before circulation.

Ba 7/9/46.

7/9/46

102) Copies of C.N. are submitted to the Dewan & the Ministers on 9/9/46.

Views of the Ministers for Law, F.C.S. & Rev. are placed below.

Ba. 20/9/46

20.9.46

Edn. Secy.)

Re. (

DEWAN'S OFFICE 9-10-46 No. C423

21/9/46

103) Put up draft D.F.N.

Tr 23.9.46

SECRETARIAT No. Date 23/9/46

104) ~~Draft~~ D.F.N. Submd.

105)

Ks 27/9.

W. 29/9

Edn. Secy)

1/10.

106) Tr 2/10/46

Minr Home)

4/10/46

107)

7/10/46

Dewan)

Tr 3 No. 2576

Tr 7/10

(Signed copies of Final Note are placed in the file)

EDUCATION No. Date 7/10/46

C 285

CIRCULATION NOTE

Re: Pro-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Government Presses.

The Superintendent, Government Printing, states that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government Presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of 'costing' and that the present ministerial establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of Accounts in the Government Presses was also discussed with the Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that :-

1) It was desirable to introduce the "Costing System" in the Government Presses for all kinds of Printing works and that the Superintendent, Government Printing, may submit detailed proposals indicating the extra staff required and the cost involved for

for introducing the system.

28

The above decision was approved by the Minister for Revenue and the Superintendent, Government Printing, was requested to submit proposals.

He has now proposed that the appointment of six Cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press, Mysore) and a foreman in grade 75-5/2-100 to the Branch Press.

As regards the supervisory staff, he recommends that Mr. R. S. Mounsey, Sub Assistant Superintendent, Government Branch Press, who has been trained in "Federation Costing System" and who has finished the preliminary work of introducing the system on an experimental measure at the Branch Press may be transferred to the Central Press where the system has to be newly introduced and that the Officer paid an allowance of Rs.40/- per month for a period of two years. It is also stated that he will be posted to hold the direct charge of some of the working branches and also entrusted with the Costing Work. The Foreman in grade of Rs.75-5/2-100 is to be appointed in the Branch Press to assist the Assistant Superintendent in carrying on the duties of a production assistant and also to carry on the Costing work already began in a systematic manner.

The entire cost on this account is stated to come to Rs.5,880/- per annum as noted below:

Allowance of Rs.40/- p.m. to the Sub Assistant Superintendent
Six Cost Accountants in grade Rs.40-3-70
One Foreman in grade 75-5/2-100

The Minister for Agriculture has approved of the proposal and the Dewan is pleased to order that the case may be disposed of by circulation.

Agreed by the Minister for Law

Mr. Rama Rao
Mr. Eden Fey

C285

CIRCULATION NOTE

Re: Pre-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Government Presses.

The Superintendent, Government Printing, states that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government Presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of costing and that the present ministerial establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of Accounts in the Government Presses was also discussed with the Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that :-

1) It was desirable to introduce the "Costing System" in the Government Presses for all kinds of Printing works and that the Superintendent, Government Printing, may submit detailed proposals the extra staff required and the cost

30

for introducing the system.

The above decision was approved by the Minister for Revenue and the Superintendent, Government Printing, was requested to submit proposals.

He has now proposed that the appointment of six Cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press, Mysore) and a foreman in grade 75-5/2-100 to the Branch Press.

As regards the supervisory staff, he recommends that Mr. R. E. Meunsey, Sub Assistant Superintendent, Government Branch Press, who has been trained in "Federation Costing System" and who has finished the preliminary work of introducing the system on an experimental measure at the Branch Press may be transferred to the Central Press where the system has to be newly introduced and that the Officer paid an allowance of Rs.40/- per month for a period of two years. It is also stated that he will be posted to hold the direct charge of some of the working branches and also entrusted with the Costing Work. The Foreman in grade of Rs.75-5/2-100 is to be appointed in the Branch Press to assist the Assistant Superintendent in carrying on the duties of a production assistant and also to carry on the Costing Work already began in a systematic manner.

The entire cost on this account is stated to come to Rs.5,880/- per annum as noted below:

Allowance of Rs.40/- p.m. to the Sub Assistant Superintendent.
Six Cost Accountants in grade Rs.40-3-70
One Foreman in grade 75-5/2-100

The Minister for Agriculture has approved of the proposal and the Dewan is pleased to order that the case may be disposed of by circulation.

I agree
S. 11/9/46.

M Ramaiah
for Secretary.

C285

CIRCULATION NOTE

Re: Pre-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Government Presses.

The Superintendent, Government Printing, stated that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government Presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of costing and that the present ministerial establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of Accounts in the Government Presses was also discussed with the Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that :-

1) it was desirable to introduce the "Costing System" in the Government Presses for all kinds of Printing works and that the Superintendent, Government Printing, may submit detailed proposals indicating the extra staff required and the cost involved for

C285

CIRCULATION NOTE

Re: Pro-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Government Presses.

The Superintendent, Government Printing, states that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government Presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of costing and that the present ministerial establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of Accounts in the Government Presses was also discussed with the Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that :-

1) It was desirable to introduce the "Costing System" in the Government Presses for all kinds of Printing works and that the Superintendent, Government Printing, may submit detailed proposals indicating the extra staff required and the cost involved for

for introducing the system.

The above decision was approved by the Minister for Revenue and the Superintendent, Government Printing, was requested to submit proposals.

He has now proposed that the appointment of six Cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press, Bygora) and a foreman in grade 75-5/2-100 to the Branch Press.

As regards the supervisory staff, he recommends that Mr. R. S. Mounsey, Sub Assistant Superintendent, Government Branch Press, and has been trained in "Federation Costing System" and who has finished the preliminary work of introducing the system on an experimental measure at the Branch Press may be transferred to the Central Press where the system has to be newly introduced and that the Officer paid an allowance of Rs.40/- per month for a period of two years. It is also stated that he will be posted to hold the direct charge of some of the working branches and also entrusted with the Costing Work. The Foreman in grade of Rs.75-5/2-100 is to be appointed in the Branch Press to assist the Assistant Superintendent in carrying on the duties of a production assistant and also to carry on the Costing Work already begun in a systematic manner.

The entire cost on this account is stated to come to Rs.6,880/- per annum as noted below:

Allowance of Rs.40/- p.m. to the Sub Assistant Superintendent.
4 Cost Accountants in grade Rs.40-3-70
One Foreman in grade 75-5/2-100

The Minister for Agriculture has approved of the proposal and the Board is pleased to order that the case may be disposed of by circulation.

Agreed by the Minister for Revenue

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Pro-forma accounts relating to the transactions connected with the printing of text-books and the introduction of the "Job Cost Account System" at the Government Presses.

366

Order.

13/10/'46.

Chief Secretary

17/10

24/10/46

Submitted to His Highness

I submit herewith a Final Note by the Minister for Home on the subject of the pro-forma accounts relating to the transactions connected with the printing of text-books and the introduction of the "Job Cost Account System" at the Government Presses.

A Ramaswami Mudaliar

DEWAN.

Mysore,
9th October 1946.

Final Note by the Minister for Home.

Subject—

Pro-forma accounts relating to the transactions connected with text book printing and the introduction of the "Job Cost Account System" at the Government Presses.

The Superintendent, Government Printing, proposes that in order to ascertain precisely the cost of operation on each job and the directions in which economies in operational technique are possible, it is desirable to introduce the "Job Costing System" in the Government Presses. He recommends that a special staff is necessary for exclusively attending to this work.

The question of introducing this system of accounts in the Government Presses, was discussed with the Comptroller to Government and the Superintendent, Government Printing, and it was found desirable to introduce the costing system in the Government Presses for all kinds of printing works. Accordingly the Superintendent, Government Printing, was asked to submit detailed proposals indicating the extra staff required and the cost thereof. He has now proposed the appointment of six Cost Accountants in grade Rs.40-3-70 (four for the Central Press and two for the Branch Press) and a Foreman in grade Rs.75-5/2-100 to the Branch Press, Mysore. As regards the supervisory staff, the Superintendent recommends that Mr.R.S.Mounsey, Sub-Assistant Superintendent,Government Branch Press, who has been trained in "Federation Costing System" and who has completed the preliminaries for introducing the system as an experimental measure at the Branch Press, may be transferred to the Central Press where the system has to be newly introduced and that he may be paid an allowance of Rs.40/- per mensem in addition to his grade pay for a period of two years. It is also proposed that he may be in direct charge of some of the working branches in addition. A Foreman in grade Rs.75-5/2-100 is to be appointed in the Branch Press at once to assist the Assistant Superintendent in carrying out the duties of Production Assistant and also to attend to the costing scheme already begun.

The extra expenditure on this account will be Rs.5,895 per annum on the items noted below:-

PWD

(1) Allowance of Rs.40/- per mensem to the Sub Assistant Superintendent,

(2) Six Cost Accountants in grade Rs.40-3-70,

(3) One Foreman in grade Rs.75-5/2-100.

I solicit the gracious approval of His Highness to these proposals which have been agreed to by the Dewan and the other Ministers of Council.

Para 96 + Note 'W'

Camp Mysore,
7th October 1946.

MINISTER FOR HOME.

4724/5501.

Staffs required for sanctioning the Job Cost Account System in the Govt Presses

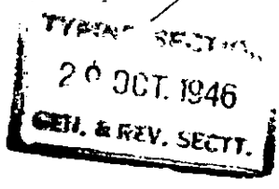
Subd. with a diff. f.co for appl.

28/10.

N.

29/10

xxx
Typ secy
To day please
N.
29/10



Fr. Com/814 – Fr. Secy has agreed (Name ST 493) Draft & Fair for Commun is sent.

2/11

GK HCM MKI

issued.
f.c.no. M. 4160-61/PB 66-40-12 dated 2-11-46

To the Supdt. Govt. Plg.
" Comptroller Export Trade

Sanctions the staffs required for working the Job Cost Account Systems in the Govt Presses.

Subd. The file may now be sent to the G.B. for circulation

9/11.

N.

9/11

circulation completed

BG

General and Revenue

Secretariat.

WD 0:723—GPB—500—23-9-46

SUBJECT:—

Pro-forma accounts relating to the transactions connected with the printing of text-books and the introduction of the "Job Cost Account System" at the Government Presses.

(*)

14. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

16. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

17. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 14, 16 and 17 of the Subsidiary Rules of the Mysore Government Business Rules.) (*)

Chief Secretary to Government.

24/10/46

Through the Secretary to Government,

Education.....Department.

1. Minister for Education & Public Health. 3127 13.11.46

2. Minister for Law. 3975 15-11-46

3. Minister for Agriculture and Public Works. 3649 15.11.46

4. Minister for Home. 3235 11.11.46

5. Minister for Revenue and Communications. 3715 13.11.46

NOTE.—Contn. sheet

Secretary to Government, Department. (with compliments).

P&S 66-40.

Telegrams : PAPYRUS.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,

519

No. P. 386

Bangalore, dated ...6th August..... 1941.

FROM

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.S.M., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To

The Secretary to the Government of His Highness
the Maharaja of Mysore, Development Department,
BANGALORE.

Sir,

With reference to your letter No.A.F.192/P.& S.66-40, dated the 7th July 1941, regarding the Proforma Accounts to be maintained in respect of work done by Machines purchased for Text-book printing, I have the honour to submit herewith copies of letters No.32 AI, dated the 23rd July 1941, from the Comptroller to the Government of Mysore, Bangalore, and my reply thereto No.P. 385, dated 9-8-41 on this subject for information of Government. He has been requested to give his further opinion on my proposals referred to in my letter dated 5-4-1941.

I have the honour to be,
Sir,
Your most obedient servant,

Superintendent.

RC.

Copy of letter No.32 AI, dated the 23rd July 1941, from the Comptroller to the Government of Mysore, Bangalore, to the Superintendent, Government Printing, Bangalore.

****

With reference to your letter No.P.2758, dated the 5th April 1941, addressed to Government regarding the Proforma Accounts to be maintained in connection with Text-book printing Machines, a copy of which is forwarded to this office, I have the honour to state that as indicated in it, it is not possible to ascertain the actual cost of each Job of work turned out by each Machine and labourers employed on it. It is ascertained that the Press is recently maintaining statistics of printing work done by each machine. If only a "Value" column is opened in the form in which the above statistics are entered, the question of valuation of work turned out by each machine is solved and the Proforma Account suggested in Government Order No.A.F.3058-59/P.& S.66-40-1, dated the 26th November 1940, may easily be maintained. Whether the procedure suggested above cannot be followed may kindly be intimated early.

SD/- B. Ramanuja Iyengar,
Assistant Comptroller,

" C O P Y "

Superintendent,
Government Printing.

RC.

No. P. 385

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated 5th August 1941.

9

FROM

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

TO

The Comptroller to the Government of His Highness
the Maharaja of Mysore, B A N G A L O R E.

SIR,

Subject: Proforma Accounts relating to Printing Machines purchased for Text-book printing.

With reference to your letter No.32 AI, dated 23-7-1941, on the subject, I have the honour to state that no statistics of work done by each of the machines forming the equipment purchased for Text-book printing is maintained as stated. But since Government have approved of starting a complete Costing System arrangements are being made to introduce some records in the printing machine department. For want of staff no attempts have been made to scrutinise these records so that they form basis for proper cost accounting. Moreover the workmen are not taking kindly even to the simple records required of their work. A reference has been made to Government to sanction some additional staff for starting the preliminaries of cost accounting and no final orders of Government have yet been received.

It is not possible to find the correct value of each item of work done by each machine unless the full costing system is introduced and works satisfactorily for an year or two.

The method now available in the Press is only to take the number of impressions taken out from each printing machine and the number of books bound &c and the value of work done for each department of Government calculated as per certain rates in vogue for a long time for purposes of the Administration Report without reference to actual cost details.

P. T. O.

4

Under the above circumstances, I request you to kindly approve of my proposals to Government which seem to me to be the only practicabl ones. Any other slight modifications which you think necessary to meet the objects of Government for introducing proforma accounts for the equipment only may be made.

I have the honour to be,
Sir,
Your most obedient servant,

SD/- B. KRISHNASWAMY CHETTY,
Superintendent,
Government Printing.

RC.
8/8/41

" C O P Y "

Superintendent,
Government Printing.
8/8/41

RC.

8/8/41

23526

D. O. No. P. 2023

B. KRISHNASWAMY CHETTY, Esq., B.E.,
Superintendent.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE.

Bangalore, dated 2nd January *194* 2

AGRI. & FOREST BRANCH

Dear Sir,

With reference to your D.O. letter No.A.F. 3122/ P & S.66-40, dated the 23rd December 1941, requesting the submission of the report about the pro-forma accounts relating to Text Book Printing, I write to inform you that the requisite statistical information is being collected and the report will be submitted in about a week's time.

Yours sincerely,
B. K. Chetty
2/1/42

C. S. Srinivasachar, Esq., B.A.,
Asst. Secretary to Government,
Development Department,
BANGALORE.

Bvs.

Appendix F G—1]

SUBJECT .....

.....

.....

Section pts

File No. 66-40.

Serial No.

Diary No. of letter replied to.....

D.O No. A 73855

To

Dear Sir.

I am desired to invite reference to Correspondence ending with your D.O letter No.P. 2023 dt. 2.1.42 regarding proforma accounts relating to text book printing, & to request you to submit the further report promised therein without further dela

Yours sincerely

for Secretary.

General and Revenue Secretariat

( )

the *193*

Date of issue 2-2-42

Signed by

List of enclosures.....

Copied by .....

Examined by.....

To

B. Krishnaswamy Chetty Esq, BE.

Supdt. G. P.

Banglore.

73455

No. P. 2696

Encl 3 Sheets

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,

Bangalore, dated 19th March, 1942.

FROM

P.J.S. 66-23-40-41

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To

The Secretary to Government,
Development Department,
Bangalore.

GEN. & REV. SECTT.
21 MAR 1942
FOREST BRANCH.

SIR,

In continuation of my letter no. P. 2578, Dated 5-4-41, I have the honour to forward herewith a Pro forma-account for 40-41 relating to the Machines purchased in connection with the Printing of Text Books at the Government Press and to state as follows:--

	Rs.
1. Centurette Printing Machines 2	41,742
2. Centurion Printing Machine-1	13,571
3. Heidelberg automatic Platen Machine-1	4,960
4. Crossland self clamp guillotines 2	9,892
5. Cundalls folding Machines 2	9,020
Total	79,185

The marginally noted are the important machines purchased in connection with Text Book Printing work and the outlay incurred on the purchase of the same may be regarded as Capital expenditure in respect of which the maintenance of a Pro-forma account is called for. The other equipments purchased along with these machines are mainly accessories and their cost may not be regarded as Capital investment to be included in the Pro forma account. Though these machines were purchased mainly to cope with the works of Text Books Printing, they are neither exclusively used for Text Book printing nor are all Text Books printed on these mechines alone. According to the exigencies of work, these mechines are employed for work other than Text Book Printing and other machines are also used for Text Book work. Likewise, the temporary staff sanctioned in connection with Text Book work are neither exclusively attending

P. T. O.

to the Text Book work, nor are all Text Book works got done by these employees alone. Just as in the case of the Machines, these men attend to other works also and the services of other employees are also made use of for Text Books works. The machines and staff are so employed as to get the maximum output either of Text Book Printing or in times of slack Text Book work, of other urgent and important works of Government. Further, there are certain operations like Composing, Binding, etc., taking place before and after the actual work of taking out impressions on most of these machines which are Printing machines. For obtaining a true perspective of the resultant of all these operations, which are interdependent, they may have to be taken as a whole. Any isolated operation by itself is not likely to give even a fairly accurate idea of the financial results of the same. These factors and the absence of an efficient costing system render it highly difficult to work out an exact Proforma account. But, the Proforma accounts submitted herewith has been prepared taking all the above points into consideration as far as possible. The note below the Pro forma accounts explains how the various figures have been arrived at. It will be seen therefrom that there has been an adequate return on the investment made on the purchase of the above machines. A copy of this letter with a copy of the Pro forma accounts as well are being sent to the Comptroller to Government for opinion.

I have the honour to be
Sir,
Your most obedient Servant,

20/3/42

Superintendent.

HRR/-

Pro forma Account for 1940-41, relating to the machines Purchased in connection with the Printing of Text-Books at the Government Presses.

----:o:----

Receipts.

Cost of Composing		Rs.	2,090	0 0
Cost of Printing (Text Book work Rs. 14,658/- other work 11,428/-)			26,086	0 0
Cost of handling Paper.			3,917	0 0
Cost of Binding.			15,557	0 0
	Total		47,650	0 0

Charges.

Labour:--	Rs.			
Wages of Machine minders	1,644			
-Do- - - Binders.	1,680			
Wages of Proof Examiners and Proof Readers.	1,248			
- Do ¼ P.W. Compositors	1,026			
- Do - Despatchers	1,080			
			6,678	0 0
Supervision:--				
Salary of S.A.S.			1,708	0 0
Proportionate charges of Superintendent's salary and office establishment. Superintendent's salary Rs. 507. Establishment charges. Rs. 436.			943	0 0
Cost of Electric Power			2,500	0 0
Rent of Building			1,457	0 0
Interest on Capital @ 2¾ % (Current S.B.rate) of Rs. 79185.			2,128	0 0
Depreciation charges @ 8% of Rs. 79,185			7,834	0 0
Miscellaneous overhead expenses @ 5% of other charges.			1,162	0 0
	Total		24,410	0 0

Percentage of return on the Capital= 29.35%.

P.T.O.

Note:-- 10

Receipts:-- The cost of printing has been arrived at by taking the actual number of impressions printed on these machines and evaluating them. In the case of Composing & Binding, as such a course is not possible, the Text Books handed over to the Book Depot for sale has been taken as the basis for determining the cost of these two operations. As the cost of paper is not a Press receipt, it has been left out of account. But, however, 10% of the cost of paper, which is usually added on to the cost of paper as handling charges in the case of all works which are charged for, has been taken as a receipt in this case also.

Charges:-- The pay of the machine minders actually working at the machines has been taken into account. In the case of the other employees, the additional staff sanctioned in connection with Text Book printing works has been assumed to be working at this work alone for the full year and their pay for full one year has been charged off in the Pro forma account overleaf. A similiar procedure has been followed also regarding the salary of the Sub Assistant Superintendent, whose appointment has been sanctioned in connection with Text Book printing work. A portion out of the part of the Superintendent's salary that may be regarded as debitable to the Press on the basis of the expenditure of the various offices under his charge, has been allocated to this account in the proportion which the cost of Text Book printing work bears to the total value of work turned out during the year. Establishment charges have been debited according to the proportion which the Text Book printing establishment charges bear to the total of the other establishment charges. Proportionate to the Horse power of the Electric motors geared to the machines, the cost of the Electric power has been charged. Rent on Building has been arrived at 8% of the Capital cost of the building and a portion of it based on the floor space occupied by the machines purchased for Text Book Printing works, about 1/8th of the total floor space

of the Press Premises, has been charged off as rent in the Pro forma accounts. In calculating the interest on Capital 2½% per annum, which is the current Government Savings Bank Deposit Interest rate has been adopted, as the rate of 6¼% usually followed in the Press accounts appears to be very high. 8% per annum which is the rate of depreciation fixed for other heavy machinery and plant in the Press, has been adopted for arriving at the depreciation charges. Miscellaneous overhead expenses like cost of Inks, water charges, etc., have been computed at 5% of other charges.

HRR/-

Superintendent.

12

Appendix F G—1]

SUBJECT .....

.....

.....

Section pts

File No. 66-40

Serial No. 4.

Diary No. of letter replied to.....

No. A 7 5.7.80 - 1

To

General and Revenue Secretariat

( )

the *19*

The Supdt, Govt printing.
Bangalore

Date of issue 16-4-42

Sir,

Signed by

With reference to the correspondence ending with your letter No. P. 2696 dated 23rd March 42 ~~passed on receipt~~, regarding the maintenance of proforma accounts relating to transactions connected with the printing of text books in the Govt. press, I am directed to request you to submit to Govt for orders a final report in the matter with the opinion of the Comptr as directed in G.O. No. AF. 3058-59 / pts 66-40-1 dt 26. 11. 1940.

List of enclosures.....

Copied by .....

Examined by .....

13

The matter may be treated as

Urgent

I have el.,

4/13/4

for DW Reg:

Ar.

No A7i5781 of 16

Cor to Compte

4/13.4

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

Dated Bangalore, 16th April 1942.

No. 47 5780
D & S 66-40-4

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,

Development Department.

To

The Superintendent,

Government Printing, Bangalore.

Sir,

With reference to the correspondence ending with your letter No.P.3696 dated 23rd March 1942 regarding the maintenance of proforma accounts relating to transactions connected with the printing of text books in the Government Press, I am directed to request you to submit to Government for orders a final report in the matter with the opinion of the Comptroller as directed in Government Order No.A.F.3058-59/P & S 66-40-1 dated 26th November 1940.

The matter may kindly be treated as urgent.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. V. Vedavyasachary a.

Secretary to Government,
Development Department.

Aga/3.

Memo No. 47 5781 Dated, Bangalore the 16th April 1942.

Copy of the above is forwarded with compliments to the Comptroller to Government for information.

By Order,

R Ramaswamy

Secretary to Government,
Development Department.

Telegrams : PAPYRUS

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,

No. P. 2989

22 APR 1942

Bangalore, dated 21st April 1942.

FROM

R. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

23 APR 1942

To

The Secretary to Government,
Development Department,
BANGALORE.

Sir,

With reference to your letter No. A.F. 5780/P & S 66-40-4, dated 16-4-42, in the matter of the maintenance of the Proforma Accounts relating to the purchase of machines in connection with the printing of Text Books at the Government Presses, I have the honour to state that the Comptroller to Government has this day been addressed to furnish his opinion early. As soon as his opinion is intimated, a further report in the matter

P. T. O.

16 will be submitted to Government.

I have the honour to be,

Sir,

Your most obedient Servant,

SUPERINTENDENT.

HRR/-

Pts 86-40-3

1078

A 71. 17

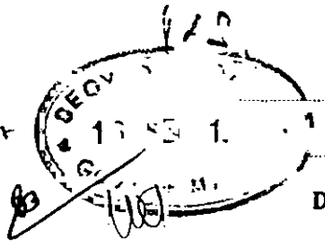
GOVERNMENT OF MYSORE

Telegraphic Address

OFFICE OF

The Superintendent,
Government Printing,
Bangalore.

No. P. 786
Encls. Copies of Lett. No. 581/clad dated 22nd June 1942 from the Comptroller to Govt.



Date 15th September 1942.
16th

To

The Secretary to Government,
Development Department,
B A N G A L O R E.

Sir,

In forwarding herewith copies of letter No. 581/CLAD dated 22nd June 1942, from the Comptroller to Government and of this office letter No. P. 785 dated 16th September again in reply thereto, in the matter of the maintenance of a proforma account for the capital invested on the machines purchased in connection with the printing of Text books at the Government Presses, I have the honour to state that as explained in the letter to the Comptroller to ascertain accurately the cost of the various operations through which the work passes through before emerging out in a completed form, it is necessary that a job costing system is introduced in the Government Presses and brought into full working order early. Such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible. It will also be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be easily ascertained and proved from the time sheets and labour rolls which the workmen have to maintain under the system. Supplemented as in Madras by a system of payment of rewards or bonuses for exceptionally good work and of punishments by way of fines and deductions from pay for thoroughly bad work, a marked improvement in the quality and the quantity of work turned out by each workman may be expected. Besides, valuable statistical information about the working of the presses will also become available under the system.

P. T. O.

But for working out the system, efficiently and marshalling the mass of information available in time sheets and other initial records and getting them into the form of statistical data which are capable of yielding reliable information and from which useful and instructive inferences and deductions can be drawn, the following minimum additional establishment will be absolutely necessary:--

For the Central Press, Bangalore.	For the Branch Press, Mysore.
1. Cost Accountant on Rs.45-1-50.	1 Cost Accountant on Rs. 40-1-45.
1. Senior Cost clerk on Rs.35-1-40	1 Senior Cost clerk on Rs. 30-1-35.
2 Junior Cost clerks on Rs.25-1-30 each.	

The full advantages of the system can ~~only~~ be availed of only by having a staff exclusively attending to the work of costing. Moreover, the present ministerial establishment of the Press are being worked to the maximum extent and are not in a position to take up any additional work of a special nature, like costing work. The costing staff of the Central Press may be placed under the immediate charge of one of the Sub-Assistant Superintendents, who possesses the necessary technical qualification for Cost accounting and the costing staff of the Branch Press, may work under the direct charge of Mr. R.S. Mounsey, Sub-Assistant Superintendent, Branch Press, Mysore.

Under the circumstances, I request sanction of Government to introduce the job cost account system in the Central Press also, to entertain the necessary minimum additional staff referred to above and to give effect to further proposals adumbrated above in connection with the working of the system, as soon as the additional establishment for costing work is sanctioned.

I have the honour to be,

Sir,

Your most obedient Servant,

SUPERINTENDENT. 15/9/42

HRR/-

15/9/42 F.F. 15/9/42

Copy of letter No. 361/CLAD dated 22nd June 1942, from the Comptroller to Government, to the Superintendent, Government Printing, Bangalore.

With reference to your Memo No. P. 2697 dated 23rd March 1942, forwarding a copy of your letter No. P. 2696 dated 23rd March 1942, addressed to the Secretary to Government, Development Department regarding the pro-forma accounts relating to machines purchased for Text book printing for opinion, I have the honour to observe as follows:-

The Pro-forma account as now prepared is not susceptible of verification. It is very necessary that log books are maintained showing full details of work turned out by each power machine showing the value of such out-turn. As regards other process such as composing and binding the labour rolls should furnish complete allocation of charges as against each work order. With these two sets of initial records it will be possible to valuate the output correctly as far as possible. Added to these, the overhead charges such as the pay of the Superior staff and proportionate cost of storage and handling have to be taken into account. The pro-forma account as now prepared makes no allowance for repairs and renewals. As power machines are constantly wearing out, they require at least petty repairs, adjustments and replacements. The expenditure on this account has also to be brought on the proforma account. As regards interest on Capital, Depreciation on machinery and Miscellaneous overhead charges, the percentages to be charged have to be fixed under orders of Government.

Necessary action may be kindly taken to revise the Proforma account as suggested above. Meanwhile, the costing system of valuation of work may be kindly brought into force early to ensure the maintenance of correct accounts to the extent possible.

Sd/-

Deputy Comptroller.

"Copy"

HRR/-

for SUPERINTENDENT.

GOVERNMENT OF MYSORE

20

Telegraphic Address

OFFICE OF

No. P. 785
Encls.

The Superintendent,
Government Printing,
Bangalore.

Date 15th September 1942.
16

To

The Comptroller to Government,

BANGALORE.

Sir,

With reference to your letter No. 581/CLAD dated 22nd June 1942, communicating your criticism of the procedure followed by this office in furnishing proforma accounts for the machines purchased in connection with the printing of text books at the Government Presses, I have the honour to state that from October 1941 onwards log sheets of work turned out on each printing machine are being maintained. It is from the particulars available from such log sheets that the cost of printing found in the proforma accounts sent with this office memo No. P. 2697 dated 23rd March 1942, has been arrived at. As explained at length in this office letter No. P. 2696 dated 23rd March 1942, to the Development Secretary to Government and the note appended to the proforma accounts already furnished, there is no difficulty in assessing the cost of taking out the impressions on the printing machines. The complexity of the problem is encountered only at the time of determining the cost of the antecedent and subsequent operations in book production etc. To get over the difficulty and find the cost of each operation individually, it is necessary that a job costing system is in full working order. Under such an arrangement everyone of the workmen will be maintaining labour rolls or time sheets of the various operations of a work and the works attended to by him each day. An adequate subordinate costing staff to collate and rearrange the information available from the time sheets and to exhibit the deductions drawn from the same in the form of useful statistical statements is required to work the costing system effectively and efficiently. Government are being addressed separately to

P. T. O.

sanction the staff to put into effect a comprehensive job costing system in the Government Presses. Meanwhile, the proforma accounts may have to be maintained on the lines explained in the note attached to the proforma accounts already furnished.

As regards your observation regarding suitable provision being made for overhead charges on account of the pay of the superior staff and the proportionate cost of storage and handling, it has to be mentioned that these have been taken into account in the proforma accounts vide items 2,3 and 8 under "Charges". Regarding the provision for repairs and renewals, it is the prevailing practice in the Press to charge to the working cost of the department all repairs and petty renewals of parts, which may not be regarded as additions to the plant. In the case of additions to the plant, the cost of the same are charged to a proforma depreciation fund account and printed as an annexure to the annual report of this Department. The credits to the fund are the annual depreciation charges of the plant and machinery of the Press. This procedure has been followed in the case of the machines purchased in connection with Text book printing work. The necessity for a departure from the existing practice in the case of these machines alone is not apparent. If the basis on which the present proforma account has been worked out is generally agreed to by you approval of Government will be secured for the percentages adopted in determining the overhead charges.

As it is, a rough proforma account is being worked out annually on the capital value of the entire plant and machinery of the Press and the total volume of the work turned out and published as statement No. III along with the annual report of the department. With a costing system in full working order it will be possible to maintain an accurate proforma account not only for the sum invested on the machinery installed recently in connection with the Text book printing work, but for the capital value of the entire plant and machinery of the Press.

P. T. O.

22

An early reply intimating your agreements to the procedure followed for the present till the costing system comes into operation, in the maintenance of the Proforma accounts is requested, as a further report in the matter is due to Government.

I have the honour to be,

Sir,

Your most obedient Servant,

Sd/- B. Krishnaswamy Chetty.

SUPERINTENDENT.

HRR/-

"Copy"

15/9/

SUPERINTENDENT.

15/9/ 15/9/

SUBJECT..... .....

.....

.....

Section P & S.

File No. 66 — 40

Serial No. 6.

Diary No. of letter replied to..... .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 17-12-42

Signed by Mr K.D. Sastry

List of enclosures.....

Copied by.....

Examined by.....

No. A 73360

To The Supdt, Govt. Printing

Sir,

With reference ~~to your~~ the correspondence ending with your letter No. P. 786 dated 16th Sept' 1942 re- the proposal to introduce a job cost account System in the Govt. central Press, I am directed to observe that your letter does not contain the details of the proposed scheme and ~~to request~~ that ~~you to state exactly that the proposals are and in what respects the existing system is proposed to be changed~~. The detailed scheme in the matter proposals may be formulated with ref^

reference to the experiment, if any,

made at Mysore and forwarded

for the consideration of Govt. to get their orders a statement showing in what manner the existing system of the detailed rules relating to is proposed to be changed

the System obtaining in the Madras Govt. Press

referred to in your letter under acknowledgement

may kindly be obtained & sent for reference.

I have the,

12/12/42

7/12/42 Dew Secy

Hr.

C. F. No. 461

GOVERNMENT OF MYSORE.

No. P. 2573
Encls.

OFFICE OF *The Superintendent, Government Printing, Bangalore.*

Date 31st May 1944. 1st June

To

The General Secretary to Government,

Bangalore.

GEN. & REV. SECRETARIAT
6356

Sir,

With reference to your letter No.A.E.3360/P.66-40-6, dated 17th December 1942 calling for detailed proposals for the introduction of a Job Cost Account system at the Government Presses and your subsequent reminders dated M.8688 dated 12-4-44 and M.9892, dated 29-5-44, I have the honour to state that comparative statements showing full details of the existing system, the system obtaining in Madras and the system proposed are being prepared and will be submitted to Government shortly.

The delay is due to want of necessary technical accounts staff for the purpose and has to be attended to personally by the undersigned.

I have the honour to be,
Sir,
Your most obedient servant,

Superintendent. 31/5/44.

Sk.

O. No. F. P 2187

closure :

4648 46

KRISHNASWAMY CHETTY, Esq., B.E., ETC.,
Superintendent, Government Printing.

GOVERNMENT CENTRAL PRESS,
BANGALORE,

Dated 10th April, ... 1945 .

Dear Sir,

With reference to your D.O.Letter No.M.9300/P & S. dated the 6th instant, regarding the final report on the proposals for the introduction of a Job Cost Account System, at the Government Presses, I write to inform you that the report is under preparation and it will be submitted shortly.

Yours sincerely,

Krishnaswamy Chetty
10/4/45

N.S.Hirannayya, Esq., M.A.,
Secretary to Government,
Education Department, Bangalore.

Appendix F. G.—1]

SUBJECT..... Pro forma accounts relating to the transactions connected with Text-Book Printing.

Section P&S.

File No.

Serial No.

Diary No. of letter replied to.....

No. M 2163.

General and Revenue Secretariat

( )

D
En *the* *194* .

B

te of issue 13/9/45

gned by.... Mr. M. R. Rao

To The Comptroller to Govt
Bangalore

to

Sir,

In inviting ref^e to the correspondence ending with your d.o. no. 290/Spl. & 25-11-45 on the above subject, I am directed to state that it is proposed to hold a meeting with the Supdt. Govt. Printing when the whole question relating to the maintenance of pro forma accounts connected with

List of enclosures.....

Codied by..... 14/9

Examined by.....

text-book printing will have
to be discussed.

I am therefore to request
you to state when it will be
convenient for you to attend the
meeting. The meeting will
be ~~convened at the~~ held
in the Govt. Press on the date
proposed by you & the Suptdt. Govt
Printing will also be requested
to have his proposals ready
by then

I have etc

MDR 21/8
Dir Edn Secy to Govt
bs 18/8

MS 2164 of 13/9/45.

Copy of the foregoing is forwarded
to the Suptdt. Govt Printing for
information with a request to have his
proposals ready by then
B.Q.

MDR 21/8
Dir Edn Secy to Govt
bs 18/8

draft for approval

30

PS

No. M 3468 & 26/10/45

To

The Comptroller to Govt.
Bangalore

Sir,

Re: proforma accounts relating to the transactions connected with Text Book printing

With ref.ce to the correspondence ending with your letter no. 104/C.L.A.D. dated 28-9-45 on the above subject, I am directed to state that it is proposed to hold the enquiries to discuss the question proposed to hold the meeting with the Director of Govt. Press at 4 p.m. on the 2nd Nov. 45 in the Secretary Room.

I am ~~in the office room 3/c~~ make ch enclosed to attend an meeting
you to kindly ~~meet the~~
~~the Education Secy. to govt~~
~~at the Fort~~ on ~~next~~ 26.
~~and to request you kindly~~
~~make ch convenient to~~
~~attend the meeting~~

~~I~~ I am also to request
early
you kindly to return ~~the~~ the
W.O
~~(~~files no. 82+91 & 24-9-45
and 1-10-1945 respectively
on the subject.

I have etc

MDZ 25/10
for Edn Secy to govt
LS 8/10. M3469 & 26/9/45

~~Copy of the~~ Corrigendum is forwarded
to the Supdt. Govt. PG for information
B.O

MDZ 25/10
for Edn Secy to govt
LS 8/10

Draft. for approval.

32

PS. M 4271-2 9 10/11/45

To The Controller to Govt.
The Superintendent
Govt Ptg

Sir,

Re: proforma accounts relating to
the transactions connected with
text book printing.

In inviting refce to this office
letter no. M 3468 dated 26/10/45
on the above subject, I am
directed to ~~state that the~~

request you to make it convenient to meet the Education Secretary in his room at 3-30 p.m. on Wednesday the 14th Nov 1945 to discuss the subject referred to above -

~~meeting~~ arranged it is proposed to hold the ~~meeting~~ meeting to discuss the ~~question~~ subject referred to above at 3-30 P.M. on Wednesday the 14th November '45 in the Education Secretary's Room. I to request you to make it convenient to attend I have the

Yours faithfully
Sd/- Illegible

C. F. No. 46]. **GOVERNMENT OF MYSORE**

No. 5 P. 785. Annexure. 33

Encls. 2

General Sec

OFFICE OF The Superintendent, Government Printing, Bangalore.

To

Date 24th September 1945.

The Secretary to Government,

Education Department, Bangalore.

Sir,

Re Pro-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account system at the Government Presses;

EDUCATION SECTION No. P.T.S. Date 26/9/45 RECEIVED

With reference to your memo No.M.2164, dated the 14th September 1945, on the above subject, I have the honour to state that in order to facilitate examination and discussion of the proposals, I am forwarding herewith detailed proposals based on the tentative introduction of the scheme at the Branch Press, Mysore. The existing system for furnishing statistics to the annual Administration Reports of the Govt. Presses, are also explained in detail. Details of the system obtaining in the Madras Government Press are also furnished with a brief note.

The tentative introduction of the Costing system at the Government Branch Press, was examined by the Assistant Comptroller, Local Audit Circle, Mysore, and by the Special Accounts Officer, Govt. Press Committee, and copies of their reports are also enclosed herewith for kind information.

I have the honour to be,
Sir,
Your most obedient servant,

Sk.

SUPERINTENDENT.

NOTE—Contn. Sheet.

1) Subd. Main file bearing D. no. 46648 on the subject was referred w.c.e. to the Comptroller on 25-9-45 & in that file he was requested to fix up a date convenient for him to attend the meeting which is to be held in the Govt. Press.

2) As was requested, the Superintendent Govt. Press has also submitted his proposals for being discussed in the meeting. These proposals may perhaps be

1615 M

Re - Introduction of Job Cost Accounting System in the Govt. Press.

34

File No. of 1945-46

General and Revenue Secretariat

Serial No.

referred
(forwarded) u.o. to the Comptroller (Govt.
this remarks if any) & return with this office
u.o. no. 82 dated 25-9-45 on the subject.
29/9.

ZK

Mr. Menezes sent to me,
Comptroller also in Continuation
of it and spoke for -
the Comptroller to discuss this
subject - the Cause of mis-
hook. the Journal has not
posted the last week of
Oct. 45

mis
29/9

U.O No. 91/45-46
1/10/45

Comptr. (Govt.)

Sdn-Secy

do
29/9 mis
1/10

EDUCATION SECTION
1815
No. 29.9
Date

COMPTROLLER
U. O. No. 196/91
Date 1.10.45
Sec'd CLRD
BANGALORE

urgent give a note.
29.10.45

W.O 29 & 210/45
CLRD

Annexure I

GENERAL PRINCIPLES FOLLOWED IN A PRINTER'S COSTING SYSTEM.

First step is to ascertain the cost of the business or service, using the information available from the various financial accounts.

Apart from all direct cash payments the following items have to be taken into account:--

Management or Directorial expenses; the expenses of Capital investment such as freehold land and Buildings; Plant; fixtures and fittings; stock and work in progress; working Capital; House printing and spoilage.

The cost of buying, handling and selling of materials and outwork must be worked out.

So as to assess each job with its portion of the total cost of the business, it is necessary to departmentalise expenditure or sectionalize it in view of the varying costs needed to run each section or department of the business.

To enable such a procedure it is necessary to classify expenditure consisting of wages - Productive and non-Productive - salaries, expenses and book debits on some basis such as (1) directly chargeable to a job, (2) directly chargeable to a section or department, (3) indirectly chargeable to all sections or departments.

Further, it is necessary to analyse the invoices for the purchase of materials or stores and petty cash or contingent expenditure so as to differentiate the costs of new plant, repairs and renewals, the Sundry materials generally necessary to run each section etc., as well as packing materials.

P.T.O.

The next matter to be considered is the number of sections or departments to which the Business is to be divided. Though the number should be kept down to a minimum for the sake of simplicity accuracy must not be sacrificed.

These sections should then be grouped to differentiate between (1) Productive, (2) Service and (3) Retail or selling department. Again in the service departments distinction should be made between sections whose cost must be distributed direct to jobs and those whose cost must in turn be allocated between productive and selling departments.

When the number of departments into which the business has to be divided has been decided some tabular form upon which the expenses may be allocated is necessary. Further, re-allocation of the costs apportioned to service departments is also worked out from the same form.

Then on this form it is necessary:-

I. to departmentalise all assets such as Plant, Fixtures and fittings etc., when the value of the plant and fixtures had been ascertained for each department, a card index of the plant or departmental plant book must be compiled and all transactions regarding these and depreciation must be noted.

II. Departmentalise stocks and work in progress from the works stock sheets;

III. Working capital may be directly allocated to selling departments and service, it cannot be directly allocated to productive departments.

IV. Expenses incurred in connection with the assets - buildings, interest, fire Insurance, repairs, taxes, etc., should be departmentalized.

V. Every item of expenses* entered on the form should then be allocated on an established basis which is mostly indicated by common sense.

(*Area expenses:- Rent, taxes, light, water.

Value expenses:- Interest on capital, depreciation , fire Insurance.)

Distribution of Departmental cost to Jobs:-- Having arrived at the annual all-in cost of each department, it is necessary to distribute them to jobs.

In Printing the only unit common to each productive department (except where piece-work system of wages is employed) and to each operation is "time" and therefore an hour is usually taken as the unit for purposes of distribution of departmental costs to jobs.

Since it is not always possible to decide on which job every hour for which wages are paid, is spent it is necessary to distinguish between productive and non-productive ones; the non-productive ones being indirectly chargeable to jobs.

It is necessary to carefully consider each operation performed in the various "Production" departments and classify them as "directly chargeable" and "indirectly chargeable".

The unit of labour cost will therefore be "the directly chargeable hour" (except in case of piece-work) which should include productive wages, all expenses direct and indirect and the cost of all* the indirectly chargeable operations.

To ascertain the number of directly chargeable hours spent on each job it is necessary that every wage earner in the production departments must make out a"daily time ticket", indicating time spent on directly chargeable and indirectly chargeable operations.

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By using special forms giving the progressive totals of Directly chargeable hours put in in any department the hourly cost rate is found by dividing the cost of a department or a machine for a given period by the total of the directly chargeable hours.

Having arrived at the hourly cost rates of various operations, the cost of any job is calculated from the special Job Cost Sheets on which are entered the productive hours spent on the job in the various department of the printing works.

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Annexure II

THE SYSTEM OBTAINABLE AT THE GOVERNMENT PRESS, MADRAS.

A brief note.

According to the system of Cost Accounts in use in the Madras Government Press, in common with the other Government of India Presses, a number of statements as per details given below are prescribed to be furnished along with Annual Administration Reports.

They are:-- I. Analysis of Press Costs.

II. Cost of work done for Government Departments.

III. Eight Pro-forma Accounts, viz.,

A. Capital Account, Plant and Buildings.
B. Capital Accounts, Buildings.
C. Mechanical Branch.
D. Foundry.
E. Paper.
F. Stores, including Building materials.
G. Publication Stores - Book Depot.
H. Depreciation Fund.

To ascertain the all-in Cost of Printing Service, Expenditure under wages; Salaries, Expenses, etc., are classified under the following general heads and sub-heads.

A. Direct Payments to Workmen.

1. Operatives.
2. Overtime to Operatives.

B. Charges debited direct to productive branches.

3. Leave Payment to workmen.
4. Branch Supervision (including Overtime.)
5. Auxilliaries and Branch menials (including Overtime.)
6. Readers (Examiners) and Copy Holders (including overtime.)
7. Stores.

C. General Overhead charges (Administrative.)

8. Officers.
9. Establishment.
10. Allowances - Travelling and other Compensatory.
11. Honoraria.
12. Contingencies.
13. Supplies and Services.

D. Other charges debitable direct to branches (Book adjustments.)

14. Mechanical.
15. Stores and Stationery.
16. Depreciation (Plant and Types, etc.,)

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17. Interest on Capital Expenditure (Plant, Stock, etc.)
18. Upkeep of Buildings.
19. Interest on Buildings.
20. Pensions.
21. Buildings.
22. Depreciation - Buildings.

E. General Overhead Charges (Book adjustment.)

23. Leave and other payments - Out of India.
24. Proof paper, Office forms and Printing.
25. Audit charges.

In making the above classifications the main principle of Costing is followed viz., to allocates the largest portion of costs to "direct charges" leaving only those that cannot be rationally allocated directly to Processes, Operations or branches, to "Indirect charges" for being apportioned proportionately.

Further the branches to which the Printing service may be conveniently divided has also been fixed as under.

Productive - Composing: Hand, Mono, Lino
Printing
Bindery.

Service -- Mechanical.

Others. -- Capital and Plant
Type Foundry
Rubber Stamps
(Supplies to outside Offices,
(Packing and conveyance,
(forms Store and despatch outwork.

A statement showing items of expense such as wages and salaries to various Officials and employees under each of the classifications mentioned above allocated to various branches has also been prescribed. Explanatory notes about each of the various items of classified expenditure are given so as to further specify them.

To collect all these charges paid on pay, contingent and firm's bills drawn from the Accountant General month by month, to classify and summarize on the principles given above a

a compilation Journal is prescribed and for distributing the costs among branches a "charges Ledger" is also given. Other "book adjustments" charges are similarly collected yearly in the compilation Journal and passed on to "Charges Ledger".

The statement I - Analysis of Press Costs - is prepared from the balances appearing in the charges Ledger.

The Operatives wages disbursed in the three main productive branches, viz., Composing, Printing and binding, are distributed among the Jobs / undertaken for the various Government Offices to which are added overhead charges as per Statement I - Analysis of Press Costs and the cost of paper and binding materials. The following is a summary of the procedure under each branch.

Composing.

The wages incurred on each job in this department or section is collected from the following records:-- (1) Line Account proofs, (2) Hour Account memo of Compositors, - (3) Adjustment memo slips of Compositors, (4) Daily time sheets of imposers, (5) Overtime dockets, (6) Stoppage reports in the case of machine composition. For the computation of charges "sanctioned scales of payment by Piece-work" are made. use of.

Name of Compositor, Imposer, Lino or Mono Operator together with the wages earned by them on each job or work docket number on account of fresh composition including overtime, alteration to standing matter and Author's corrections are posted from the initial records 1 to 6 in a ledger called "the Line Accounts Register".

The Line account register is made use of to post the W.D. number and name of work with the number off Compositor, Operator or Imposer and the charges allowed on account of fresh composition, alteration to standing matter and author's correction in

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in "Work valuation sheets" (Composing.) The total of work charges extracted from these sheets must tally with the total of the wages allowed in the Line account register.

Printing Machine Department.

Every Machine Minder is required to produce every morning a time sheet for the previous working day entering therein the time taken for printing each job or work analysed under the various processes, viz., Make ready, running time, waiting for forms, delayed by the composing department, cleaning machine or roller washing, motor delay, machine or belt repairs for the full number of hours worked (otherwise the hours worked and not accounted for will not be paid.) All non-productive work like moving plant, etc., is also entered under the initials of overseer. (These are posted in work valuation sheets and the total of work charges extracted from the sheets will be tallied with the total of the wages allowed in Machine Pay rolls.)

Binding Department.

The finished jobs or outturn of the Binding Department is entered in the Binding Valuation sheets and valued according to the scales based on operatives wages (exclusive of the cost of Binding Materials and overhead charges) fixed, taking into consideration the average outturn of all kinds of work ordinarily executed by binders of average capacity.

Two valuation registers - one for Cost-recoverable Offices and the other for cost-not recoverable Offices are maintained. The yearly total cost worked out according to the scale shall be made to tally with the actuals of operatives' wages by a flat percentage addition or reduction and to this final figure the percentage of overhead charges (Form I figure) on account of cost of Supervision, Administration, Contingencies and the branch sundry stores made use of commonly such as wire, thread, twine, etc., are added to arrive at the cost of production. Further the personal

Further the personal accounts of each Office for binding are maintained in a book called Binding ~~Bill~~ Bill Book.

Then complete details showing the name of the Office authority, etc., charges on account of composition, Machine work, Binding, value of materials, etc., used on each job are posted in computing slips concurrently by the respective Departments (Sections) with the progress of work in each stage till dispatched. The entries are finally checked and the specimen of completed work and work valuation vouchers.

The personal accounts of each Office for work done are maintained in Work ledgers, arranged in the order of serial Nos. of Work Dockets. Two kinds of Ledgers are maintained, one for cost recoverable Offices and the other for Cost non-recoverable Offices. In the former full description of work charges on account of Composition, Printing, binding, value of materials used, forwarding charges, percentage of overheads, etc., is given. The ledgers are posted direct from work valuation vouchers and computing slips.

From the Ledger accounts a statistical summary to show the distribution of productive cost, cost of binding materials and papers, etc., to the various consuming Offices - Called ~~Statement~~ Statement No.II is prepared accurately and carefully. This statement accompanies the Annual Administration Report.

In addition statements I and II eight pro-forma accounts detailed already comprising statement III are also prepared and appended to the annual report.

The system of bonuses for continued excess outturn in productive branches where fixed wages are paid to operatives is generally regulated as follows:--

Scales fixing the approximate minimum time required for the various productive operations in branches, such as

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as minimum time for make-ready and the number of impressions per hour, etc., in the printing machine department or the out-put in Lbs. to be cast in the Type Foundry or the number of pages to be examined in the Proof Department or the various Binding operations expected to be completed in a day by the various grades of Binders in the binding department have been carefully drawn up.

Monthly abstracts of all time sheets written up by operatives are scrutinized by responsible Gazetted Officers at the beginning of every month. Men giving systematically smaller out-turn than prescribed in the scale are dealt with in accordance with the merits of each case. Men giving exceptionally good out-turn are paid Good Conduct Allowances, which are regulated by the Superintendent.

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Annexure II - Appx I

Details of accounts procedure regarding costing at the Govt. Press, Madras

ACCOUNTS--COSTING:--The Statements as prescribed in letter No. Pg.9, dated the 6th May 1924, from the Controller of Printing, Stationery and Stamps to theGovernment of India under the costing system for being appended to the Press Annual Report are--

I. Analysis of Press costs.

II. Cost of work done for Government Departments, etc.

III. Eight PRO FORMA accounts--

A. Capital account, plant and machinery.
B. Capital account, buildings.
C. Mechanical branch.
D. Foundry.
E. Paper.
F. Stores including binding materials.
G. Publication Stores.
H. Depreciation fund.

The following statements and accounts shall be prepared in addition and kept in file.

IV. Balance Sheet.
V. Revenue expenditure account.

For this purpose a distinct set of books as indicated below shall be maintained in respect of the Central Press and its branch at the Penitentiary.

(a) JOURNALS--

(i) Compilation.
(ii) General.

(B) Ledgers.

(i) Charges.
(ii) General.

Note:--The other books maintained for store accounts on commercial basis have been mentioned in paragraph 112, Store Accounts.

131. COMPILATION JOURNAL:--This book is provided for the purpose of writing up the working compilation sheets dealing with sub-headings A-1-28 (Establishment) and B-1-15 (Other costs) referred to in letter quoted in paragraph 130. Actual charges shall be extracted from the register of contingent charges and pay bills and written up on the left hand side while the distribution of those charges will appear on the right hand side and shall be posted therefrom to the charges ledger except in the case of debits for Branch Press both direct and indirect which shall be extended in the last three columns before total of the journal to arrive at the monthly total expenditure of the Press which

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must agree with the total of that months expenditure as book reconciled with Accountant-General's office figures and the register for the control of expenditure. The figures in the extended columns shall be taken direct to the debit of the branch account in the General Ledger, Central being credited and the charges allocated to departments through the compilation journal.

132. GENERAL JOURNAL:--This book is maintained for the purpose of explaining and recording entries and transfers in theGenral Ledger. Details of entries passed through the compilation journal shall not again be passed through this book.

133. CHARGES LEDGER:--The purpose of this Ledger is to contain details under sub-heading C-1-16 referred to in the letter quoted in paragraph 130 and the entries in this register are posted from the compilation journal.

134. GENERAL LEDGER:-- This book shall form a summary of all transactions. An account shall be opened for each item appearing in the revenue and expenditure account and balance sheet, e.g., the PRO FORMA accounts A to H. Full details shall not be passed through this book as they can be had from subsidiary ledgers. At any time the arithmetical accuracy of the books may be proved by extracting a trial balance from which accounts may be subsequently drafted. All debit balances shall represent assets or expenditure and all credit balances liabilities or revenues.

Note:--An entirely independent set of similar books shall be maintained for the Penitentiary Branch Press which will have separate accounts in the General Ledger of theCentral Press and these accounts shall be debited with all supplies issued to branch together with direct and a proportion of indirect charges. Similarly Branch Press shall have current accounts with the Central Press in their own General Ledgers and the balances of these should agree with the balances appearing in the respective account in the Genral Ledger of the Central Press.

135. REVENUE AND EXPENDITURE ACCOUNT is a summary of the expenditure of the year under various heads as they appear in Statement No.I and the Revenue representing the work done for the several departments as distributed in Statement No.II. It shall be drawn up annualy in columns and it shall be ascertained whether all charges appearing in Statement No.I have been accounted for by way of

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debits in Statement No.II.

136. BALANCE SHEET:-- This is a collection of assets of the Central Press and its Branch drawn up from the debit balance of the ledger accounts of the branch. The total of the assets represented by the balances of the several PRO FORMA accounts and the liabilities shall be agreed with this account.

137. INSTRUCTIONS FOR DRAWING UP THE COMPILATION SHEETS FOR ENTRIES IN THE COMPILATION JOURNAL:--The fundamental principle of correct costing is to allocate the highest possible percentage of costs to DIRECT CHARGES, leaving only those items of indirect charges that cannot possibly be allocated directly to processes, operations or departments for being apportioned proportionately. The expenditure of the Press shall be analysed as follows to correspond to A and B Appendix IV to No.Pg.9, dated the 6th May 1924, from the Controller of Printing, Stationery and Stamps to theGoverment of India, Industries and Labour Department.

ESTABLISHMENT CHARGES--DIRECT DEBITS.

Classification.	Item of expense.	To what account debitable.
A. Direct payments to workmen-Operatives.	I. Salaried--Permanent and temporary--	
A-1, A-14, A-17, 27 and A-27-a.	(i)(a) Monotype Caster Attendants.	Monotype composition.
	(b) Typecasters working as Monotype Caster-Attendants.	-Do-
	(ii) Machine minders, Pressman engaged on machines and layers-on	Machining.
	(iii) Binders.	Bindery.
	(iv) (a) Mechanics.	Mechanicals (repairs)
	(b) Electricians.	-Do- (power)
	(v) (a) Stereotyper.	Type foundry (stereos)
	(b) Electrotyper.	Type Foundry (electros)
	(c) Typecaster (foundry)	Type foundry (types)
	(d) Typecaster (Monotype loose)	-Do- (Monotype loose)
	(e) Mono materials caster.	Type foundry (Mono materials).
	(vi) Rubber-stamp maker	Rubber stamps.
	II. Piece, permanent and permanenttemporary,-	
	Compositors....	Hand composition.
	Operators(Linotype)	Linotype composition.
	-Do- (Monotype)	Monotype -Do-
2. Overtime to operatives.	As detailed in A-1 and II above.	Sections concerned.

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B. Charges debited-- direct to branches.	As detailed in A-1 and II above.	Sections concerned.
3. Leave payments to operatives, A-15, A-28.	-Do-	-Do-
4. Payment for piece-worker, A-25, A-28 for idle time.	Operators (Linotype) -Do- (Monotype)	Linotype. Monotype.

SALARIED--PERMANENT AND TEMPORARY.

5. Branch supervision A-2.	Foreman and asst. foreman in charge of Hand composing sections.	Hand composing.
	Foreman and one senior binder, Binding section.	Bindery.
	Foreman and asst. Foreman, Linotype section.	Linotype.
	Asst. Foreman, Maching.	Machining.
	Binders in Penitentiary.	Binding.
	Machine minders in the Penitentiary.	Machining.
	Pressmen, Penitentiary.	Hand Press.
6. Auxiliaries-A-5, A-18.	Salaried-Permanent and temporary.	
	(i) Machine minders, pressmen and layers-on engaged in proof pulling (both galley and forme) in hand composition sections.	Hand Composing.
	(ii)(a) Machine Minders, Pressmen and layers on engaged in proof pulling (both galley and forme) in Linotype section.	Linotype section.
	(b) Mechanics in Linotype section.	-Do-
	(iii) Machinemen or pressmen with layers-on working in Monotype section.	Monotype section.
	(iv) Warehouseman, forme carriers, roller casters.	Machining.
	(v) Clerk and warehousemen attached to the binding section.	Bindery.
	(vi) Mechanical boy, hammerman.	Mechanical repairs.
	Electric boy.	Mechanical (power)
	(vii) Mechanics attached to the foundry section Stoker boys.	Type foundry.
	(viii) Clerk and type-caster attached to the rubber-stamp section.	Rubber stamps.
7. Reading (in Branch Presses).	Readers and copy-holders.	Hand composition.

10. General overhead charges-Officers, A-16.	Linotype Instructor in charge.	Linotype composition.
11. Establishments.	1. Clerks, warehousemen, Despatchers, attenders, Peons, etc., attached to the despatching section.	Forms store and despatch,
	3. Publication Store-keeper, Asst. Cash-keeper, Clerks, warehousemen and peons attached to the publication store section.	Publication Store.

138. INDIRECT DEBITS:--These fall under two classes, viz., (1) charges to be distributed to the Central Press and its Branch and the distributed charge to be further allocated to the beanch to more than one department, (2) charges directly to be debited to the branch to be apportioned to more than one department. For the purpose of distribution, percentages, of apportionment of indirect charges are worked out on the principles to be adopted in the system of costing in advance subject to periodical revision either based on the averages of the past few years' actuals or on facts at the time of revision.

* As there is no machine composition either Lino or Mono in the Branch the reading charges is directly debited to hand composition.

CHARGES TO BE DISTRIBUTED BETWEEN THE CENTRAL PRESS AND ITS BRANCH.

Classification.	Item of expense.
10. General overhead charges-Officers (A.16)	Superintendent.
11. Establishment--Office and forms despatching, permanent and temporary. (a-12, A-25)	Office Manager, Head Clerk Accountant, Cash keeper, General Store-keeper, warehouse-men, clerks, computors, and peons attached to the Account section, Central Press, Head Despatcher and Despatchers.

II CHARGES TO BE DIRECTLY DEBITED TO THE PRESSES.ETC.

5. Branch supervision (A-3)	Overseer.
6. Auxiliaries (a-6, A-19)	Casting Foreman, Typestorekeeper, Dresser and one computor.
7. Readers and copyholders (A-8 A-21)	Permanent and temporary Readers and copyholders.
10. General overhead charges-officers.	Deputy&Asst. Superintendents.
11. Establishment.	Clerks, computors, warehousemen, menials working in Branches, time-keepers, menials, Foremen, Penitentiary Branch Press.

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139. OTHER COSTS--STORES AND SUPPLIES AND SERVICES (ITEMS 7, 13 AND 15-B-1, B-3, B-4 AND B-6). Stores such as charcoal, firewood, binding materials and other articles of consumption and supplies and services such as dead stock, petty plant, spare parts, etc., purchased from the allotment under contingencies and the articles obtained by book - adjustments shall be shown under Capital Account and Plant (column 10 against items 7, 13 and 15 respectively of the Statement No.I. An analysis of issues of stores among departments in a year shall be obtained from the monthly summary of stores consumed (vide paragraph 112 (g) for distribution of costs. The supply of stores to office and other general contingent charges which cannot be allocated to any particular department shall be distributed proportionately in accordance with the percentage of allocation of indirect charges under contingencies in Appendix VIII. The items plant and machinery and furniture are fixed assets and shall be taken to the plant account as explained in paragraph 107. Materials for repairs and small renewals shall be charges in the same way as ordinary stores. Differences in the closing valuation found in the ledgers at the end of the year shall be distributed to departments on some - equitable basis.

140. OTHER COSTS--BLOCKS AND MAPS. The cost of blocks and maps, etc., is debited to outwork under contingencies and distributed along with cost of work done in Statment No.II.

141. OTHER COSTS--WATER TAX--Water tax shall be distributed as a distinct item of supplies and services to the several departments in accordance with the percentages of allocation of indirect charges fixed for taxes on buildings.

142. OTHER COSTS -PACKING, FREIGHT, ETC.--The cost of packing materials and other charges such as freight on parcels, cart and coolie hire, etc., is charged to the departments concerned direct.

143 The total quantity of all the types etc., cast in the type foundry shall pass through Stores-Accounts and be exhibited in the PRO FORMA Account III-F Stores.

143-ALLOWANCES-TRAVELLING AND OTHER COMPENSATORY-ITEM 12.. These charges shall be distributed in the same manner as the pay of the officer who draws the allowances.

144.CONTINGENCIES-ITEM 13 (B-2) They comprise charges on account of electric power, lgith, etc., telephone, rent, inates and taxes, service postage and telegram charges, petty construction and repairs, petty conveyance and coolie charges not debitable to other heads, hot and cold weather charges, office miscellaneous expenses, pay of menials, books and periodicals and the like. They shall be distributed in the proportion worked under contingencies in the apportionate schedule.

145 MECHANICAL BRANCH-ITEM 15 (B-5) This is one of the service branches of the Press, its activities falling under (a) repairs, (b)manufacture (racks, quoins, chases, etc) and (c) power. The detailed instructions for the distributions of the charges are furnished under the PRO FORMA account "C.Mechanical".

146. DEPRECIATION-(Plant, type etc)-ITEM 16 (B-7) The rates to be adopted and the rules to be followed are given in paragraph 107 under "Accounts-Plant". The amount written off as depreciation shall be distributed to the productive and service departments according to theplant ledger account. The depreciation worked out on office articles like furniture, etc.; shall be distributed to the productive departments on the percentage of office contingencies.

147. INTEREST ON CAPITAL EXPENDITURE (B-8) Interest at 5½ per cent on the mean value of the plant in use and on the balance stock of unused stores and types manufactured shall be calculated and distributed directly to departments holding the stock of plant. The interest on account of office and unused stock shall be apportioned to the productive branches on the same percentages as depreciation. The entire interest on unused stock of types shall be debited to 'Hand Composition'

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148. UPKEEP OF BUILDINGS-ITEM 18 (B-9 and B-10). The charges as furnished by the Public Works Department shall be distributed in accordance with the percentage of apportionment in Appendix VIII.

149. INTEREST ON BUILDINGS-ITEM 19 (B-11) Interest on the depreciated value of the buildings shall be calculated at 5½ per cent and distributed to the productive branches in the same manner as upkeep of buildings.

150. DEPRECIATION OF BUILDINGS--The depreciation shall be worked at 3 per cent on the depreciated value of the building at the beginning of each year and distributed to the productive branches in the same way as 'Up-keep of buildings'

151. PENSIONS--ITEM 20 (B-12) One-sixth of the pay of officers in superior service and one-sixteenth of the pay of inferior servants who are eligivle for pensions shall be entered as a charge against the Press to be distributed to the departments in the same manner as the pay of the staff. In the compilation Journal, entries regarding superior and inferior services shall be worked out separately and posted in the charges ledger amount to facilitate working of the total of yearly pensionary charges.

152. BUILDINGS-Item 21. The cost of new additions as obtained from the Public Works Departments shall be added to the capital value of the buildings.

153. LEAVE AND OTHER PAYMENTS OUT OF INDIA--These charges shall be distributed in the same manner as thepay of the officer who is on leave or draws sterling overseas pay, etc.

154. STATIONERY, PROOF PAPER, OFFICE FORMS AND PRINTING (B-14) The value of issues on account of these shall be extracted from the concerned account books and distributed in the same manner as office establishment.

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155. AUDIT CHARGES--ITEM 25 (B-15). The charges as ascertained from the Accountant-General shall be distributed to the productive departments in proportion of total of payments.

156. THE COMPILATION JOURNAL collects all the charges paid on bills drawn from the Accountant-General month by month classified and summarised in accordance with the above principles and then they are posted in the charges ledger to obtain the necessary distribution of costs between different departments to correspond to the working compilation sheets in Appendix A-IV of the Controller's letter under the sub-heading C-1-16. Other charges by book adjustment are similarly collected yearly in the compilation journal and passed on to the charges ledger. Statement No.I is prepared from the balances appearing in the charges ledger.

157. STATEMENT NO.II. This is a statistical summary to show the distribution of productive cost, cost of binding materials and paper etc., to the various consuming deparments both provincial and cost recoverable. This statement shall be prepared accurately and carefully direct from the ledger accounts maintained in the computing section for printing work done and from the subsidiary issue and distribution books for cost of labour and materials.

158. The forms of these statements together with the several PRO FORMA accounts with short footnotes wherever necessary are appended.

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STATEMENT NO. III-PRO FORMA ACCOUNT.

A. Capital Account of plant, Etc.

Name of the Press--

Existing Plant.

Department.	Opening value	Less depreciation	Less Book value of plant etc. written off.	Inter-Departmental and branch transfers to stores.	Closing value	New Plant.	Closing value of all plant.
Hand Composition.							
Linotype -Do-							
Monotype -Do-							
Machining.							
Binding.							
Mechanical							
Type Foundry							
Rubber-Stamps							
Office.							
Examining							
Forms							
Despatch.							
Total							

Book value of plant, etc., declared unserviceable from 1st April to 31st October.

Book value of plant, etc., declared unserviceable from 1st November to 31st March next year.

B. CAPITAL ACCOUNT-BUILDINGS.

	Press.	Rs.
1. Description of buildings..		
2. Value on 1st April 1929.		
3. Cost of additions (during the year)		
4. Total value at the end of the year less depreciation. ...		
5. Cost of upkeep of buildings.		

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STATEMENT NO.III-PRO FORMA ACCOUNT-Cont.

C. Mechanical Branch.

The whole cost of the branch shall be distributed over the various sections of the press or offices.

Total cost including overhead charges. (1)	Distribution of cost. (2)
Power.	(a)Power (distributed to branches)and light
Other Payments.	(b)Repairs(distributed to branches)
Opening balance Of unused stock.	(c)Branches..
	(d)Manufacture To Press.
	Store
	Dead stock
	Petty plant
	Spare parts.
	Balance stock...
Total.	Total

The total charges of this branch shall be analysed and posted in column (1). The distribution of power to sections using power based on the total of the horse power of motors shall appear in column (2). The cost of repairs done for each department shall be worked out from the mechanical and carpentry work registers verified by the entries in the work orders. A statement of actual cost of labour and materials used shall first be worked out and a percentage of overhead charges added to agree with the total of payments and other book adjustments under repairs. The manufacture on press accounts in column (2) shall be taken under-repairs to the stores account under office manufacture and the balance of unused stock if any shall be shown against "Balance in stock".

D. TYPEFOUNDRY.

Debit. Rs. a p	Credit. Rs. a p
Cost of establishment and overhead charges cost of old types, leads, quotations, etc used.	Manufacture To Central Press-
	Type store
	Types(Foundry Cast) lb.
	Types(Monotype cast etc)lb.
	Quotations, lb.
	Monotype leads and rules lb.
	Stereos, lb.
	Electors,lb.
	Engraving blocks.
	Punches and matrices.
Total.	Total

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Average costs-

1 Types (Foundry cast)
2 Types (Monotype Cast)
3 Electros.
4 Stereos.
5 Quotations.
6 Mono materials.

Note:--The price per lb. is arrived from subsidiary statements worked out with reference to each of these classes of productions independently in the form overleaf.

Statement No:III-PRO FORMA ACCOUNT-Cont:

D. Typefoundry-cont.

Expenditure.	Types.	Mono-Type.	Quotation.	Mono lead and Rules.	Electros.	Stereos.	Electro Sq.in.	Stereo Sq.in.	Total.
Total of payments.									
Total book adjustments cost of old types, etc.									
Total									
Total of productions in lb									
Cost per lb.									
(Total production to be divided by cost).									

E. PAPER.

Debit.	Rs. a p.	Credit.	Rs. a p
Opening Balance---		Issues during the year	
Central Press and branches		for printing-	
Stock received during the year.		On Press Account	
Receipts from Stationery office.		other offices Account	
Receipt from outside office.		Returns to Stationery and other offices.	
Receipts from Branches.		Proof paper	
Purchases--		Stock on hand	
From England		Central Press and Branches.	
Local from contingencies.			
Total		Total	

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STATEMENT NO.III-PRO FORMA ACCOUNT-cont.

G. Publications.

Debit.	Rs a p	Credit.	Rs a p
Value of stock on hand on 1st April each year.		Cash including Treasury adjustments realized on sale of publications during the year under report.	
Outstandings on 1st April each year.		Value of publications issued free.	
Additions to stock during the year under report.		Value of repealed Acts and other publications written off during the year.	
Establishment and other overhead charges.		Commission on account of sale of Central and University publications.	
Excess of receipts over expenditure transferred to the Government of Madras Account(if any)		Value of stock on hand on 31st March.	
		Excess of expenditure over receipts transferred to the Govt.of Madras Account (if any).	
Total.		Total.	

Basis for the valuation of stock--

Saleable publications including correction slips etc.(Codes, Manuals, etc)	As the selling price fixed is inclusive of agents' commission, the valuation to be taken is less 33.1/3 per cent.
Saleable publications such as Calendars, syllabuses, proceedings, etc.,	As the selling price fixed is uniform and always less than the productive cost, the selling price shall be adopted for stock valuation.
Publications of general importance like Ananda Ranga Pillai's Diary, etc.,	As the selling price fixed in such cases is special to these publications and is always below the cost of production, the selling price shall be taken for stock valuation.
Publications, the selling price of which has been reduced by Govt.	The reduced price shall be taken for valuation purposes.

H. DEPRECIATION FUND.

Debit.	Rs a p	Credit.	Rs a p
Type foundry for manufacture during the year		Opening balance--	
To replacements of dead stock from contingencies		Credit on account of depreciation written off in.	
Closing Balance.		Value of plant written off during the period from 1st November to 31st October.	

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Annexure II - App I

Statement No. 1 - Analysis of press Costs,

Head of Charges (1)	Sub-Head of Charges. (2)	I - Productive Departments.					
		Composition		Printing			Total cost (8)
		Hand composition (3)	Linotype (4)	Monotype (5)	Machining (6)	Bindery (7)	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
A. Direct payments to Workmen.	Payments.						
	1 Operatives.....						
	2 Overtime to Operatives....						
	Total, A..						
B. Charges debited to Departments	3 Leave payments to work men						
	4. Departmental Supervision (including overtime)						
	5. Auxiliaries of departmental menials (including overtime)						
	6 Readers & copyholders (including overtime)						
	7. Stores.						
	Total B.						
C. General overhead charges	Administration..						
	8 officers.....						
	9 Establishment..						
	10 Allowances - Travelling other Compensatory						
	11 Honoraria						
	12 contingencies						
	13 Supplies & Services						
	Total, C.						
	Total actual payments A, B & C.						
	Book Adjustments						
D charges debited direct to department	14 Mechanical						
	15 Stores & Stationery						
	16 depreciation (plant type etc)						
	17 Interest on capital expenditure plant, Stores etc.						
	18 up keep of buildings						
	19 Interest on buildings						
	20 pensions.....						
	21 Buildings						
	22. depreciation - Buildings						
	Total D.						
E. General overhead charges	23 leave & other payments out of India						
	24 proof paper, office forms & printing.						
	25 Audit charges						
	Total E.						
	Total Expenditure A, B, C, D & E.						
	Total, B & D..						
	percentage of B. to A.						
	Total, C & E.						
	percentage C & E to A						
	Total overhead charges - B, C, D & E.						
	percentage of B. C and E to A.						

Central Press and Printing Branch Press

II	III - Other Expenditure								
Service department distributed under I.,	Capital account and plant. (10)	Not distributed under I.							
Mechanical Branch (9)		Type. foundry (11)	Rubber Stamps (12)	Supplies to outside offices (13)	packing & conveyance charges (14)	Forms Store & despatch (15)	out-Work	Total Expenditure of press. (17)	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs	A. P.

Annexure II – Appendix I

Statement No II. – Cost of work done, the value of Government work done at private press

Heads of accounts (1)	Fresh composition (2)	Alternation to standing matter (3)	Authors corrections (4)	Machining (5)	Bindery (6)
Officers Entitled to free printing					
5. Land Revenue					
6. Excise					
7. Stamps					
8. Forest					
9 Registration					
22. General Administration					
24. Administration of Justice					
25 Jail and convict settlements					
26. Police					
27 Posts and pilotage					
30. Scientific					
31. Education					
32. Medical					
33 Public Health					
34 Agriculture					
35 Industries					
37. Miscellaneous					
45. Civil Works					
46. Stationery & printing					
47. Miscellaneous other Departments					
Total					
Officers entitled to book debit.					
1. Customs					
3. Salt					
23. Audit					
28. Ecclesiastical					
29 Political					
30. Scientific					
37. Miscellaneous					
38. Currency					
45 Civil Works					
46 Stationery and printing					
Total					
Army					
Indian Postal and Telegraphs					
Officers Entitled for Cash payment					
Private bodies					
census					
Total					
Grand Total					

publications issued free and of Bills passed for during the year.

ital ork arges. (7)	cost of paper & Binding materials (8)	cost of Maps, Stereos & blocks, etc (9)	total charges (10)	publications (11)	Amount of	Bills passed for Govt work done at Printing presses.
					No of Bills (12)	13

Annexure II – Appendix I

Statement No. III –

7. –

—	Debit						
	consumable stores binding material & service postage	costing Stores.	petty plant.	Spare parts.	Dead Stock.	paper.	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	8
	Rs. A. P.	Rs. A. P	Rs. A. P	Rs. A. P	Rs. A. P.	Rs. A. P	Rs. A.
Opening Balance –							
Central press –							
General							
Type Stores							
Penitentiary Branch press							
payments from contingencies for purchases & Customs duty . . .							
Central press							
Customs duty . . .							
Penitentiary Branch press							
Received from England.							
Central press . .							
From Mechanical Branch –							
Central press							
Penitentiary Branch press.							
Received from Stationery and other offices –							
Central press . .							
Penitentiary Branch press							
From Type Store –							
Central press							
Sundry receipts –							
Central press							
Replacement from depreciation fund							
Central press							
payment from contingencies . . .							
Type Store							
Total . .							

pro. forma Account – cont.

Stores

	Credit.								
— 9	consumable Store binding materials & Service postage (10)	costing Stores (11)	petty plant (12)	Spare parts (13)	Total (14)	Dead Stock (15)	paper (16)	Total (17)	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.	
Issues to —									
Central press									
General									
Type Store ..									
Penitentiary									
Branch press									
General									
Type Store									
Outside offices									
Type Store									
Binding materials —									
Central press									
Branch press									
Adjustments									
Sul to reclassification of Stores.									
Closing Balance carried forward									
Central press									
General									
Type Store									
Penitentiary									
Branch press.									
Total									

Ostd

Annexure II - App I.

percentage Apportionment

Contd

	Hand composition	Linotype	Monotype	Bindery	Mechanical	Type Foundry	Rubber Stamps	Supplies to outside offices (including District Presses)		Packing and demurrage charges on printing materials
Officers.										
Superintendent...	50.00	6.00	1.50	13.25	2.00	2.50	0.25	0.25	.25	2.00
Deputy and Assistant Superintendent.	56.00	4.00	2.00	13.00	2.00	5.00		..	1.00	2.00
Establishment										
Clerical etc., general including compilers at central press	50.00	6.00	1.50	13.25	2.00	2.50		0.25	.25	2.00
Time Keepers, etc., at central press.	55.00	9.00	2.00	11.50	2.00	4.00		..	1.00	2.00
Clerical, etc (including warders), at penitentiary	..	..	..	..	..	..		..	..	..
Head Dispatcher and others doing general in connexion with Forms Despatch	..	..	..	..	..	..		..	..	..
Coolies paid from contingencies Glazier, Tea Scrapers etc., paid from contingencies	..	..	..	..	..	..		..	..	65.00
At central press	55.00	9.00	2.00	11.50	2.00	4.00		..	1.00	2.00
Foreman, Typefoundry central press.	..	..	40.00	..	..			..	..	..
Overseer, central press	..	..	..	..	15.00			..	5.00	..
Type Storekeeper, central press	25.00	..	50.00	..	..			..	..	..
Dresser—Type Store central press.	93.00	..	..	..	..			..	..	..
Compiler, Typestore, central press.	90.00	..	..	..	3.00			..	..	..
Readers and copy-holders, central press.	82.00	14.00	4.00	..	..			..	..	
Travelling allowance										
Superintendent.	50.00	6.00	1.50	13.25	2.00			0.25	1.25	2.00

Dec Year

ornment of Indirect Charges

Press				Penitentiary Branch Press							
Forms, Store and Reception	Publication Branch	Supervising (including engraving for printing bills)	Total	Hand composition	Hand press	Machining	Binding	Mechanical	Forms, Store and Reception	Total	Grand Total
2.50	1.00	3.50	95	0.50	0.50	2.00	1.00	0.25	0.75	5	100
3.00	..	..	100	..	..	..	..	..	..	..	..
2.50	1.00	3.50	95	0.50	0.50	2.00	1.00	0.25	0.75	5	100
3.00	..	..	100	..	..	..	..	..	..	..	..
..	..	..	..	6.00	12.00	36.00	26.00	5.00	15.00	100	..
75.00	..	..	75	..	..	..	..	..	25.00	25	100
35.00	..	..	100	..	..	..	..	..	..	..	..
3.00	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
..	..	..	100	..	..	..	..	..	..	..	..
2.50	1.00	3.50	95	0.50	0.50	2.00	1.00	0.25	0.75	5	100

Annexure III

THE PROCEDURE OF ~~the~~ SYSTEM NOW OBTAINING AT THE GOVERNMENT PRESS, Bangalore.

No proper procedure is in vogue regarding the ascertaining of the "all-in" total expenses involved in the "Printing Service" rendered by this department of Government.

The information as now collected is being furnished on the expenditure side of Statement III appended with the Annual Administration Reports.

Apart from wages, salaries, stores expenses and contingent charges, the only invisible expenses taken into account are:--

(1) Depreciation on plant, (2) Depreciation on buildings, (3) Fire Risk Insurance and (4) Interest on Capital.

These invisible expenses have been taken into account and shown in the Annual Report statement III, since 1924, in the Central Press and since 1941-42 in the Branch Press statement.

No compilation sheets are prescribed nor instructions given in the Press Manual as to what are all the items of expenses direct and invisible that have to be taken into account and as to how they should be reckoned or calculated.

As regards the departmentalization of the total expenses the practice in the Central Press has so far been to furnish with the annual reports a statement of figures with the heading "Analysis of (charges) Press costs". This statement is being furnished since 1906-7 after the re-organisation and modernisation of equipment. No such statement, however, is being furnished regarding the working of the Government Branch Press. Though it is more than 35 years since this kind of statement No.IV is being furnished, no material alterations have been made till to-day either in the form or in the contents of the -- statement. During these 35 years many changes have taken place and scientifically based costing system of accounts regarding

P.T.O.

regarding departmentalisation of costs have come into vogue abroad and in other provincial printing concerns Government as well as private.

Practically the number of departments to which the costs have been divided viz., (A) Composing, (B) Examining; (C) Printing, (D) Binding, (E) Type Foundry and (F) Litho have remained unaltered.

The introduction of the Monotype Composing department in the year 1920-21, the change in the system of payment in the composing department from piece-work to fixed wages in 1920 and the restoration to piece-work most of the composing establishment in 1922, the establishment of a repair workshop in 1929, the change in the system of payment in the machine and binding departments from Piece-work to fixed monthly wages in 1930, have not been taken into consideration in the departmentalisation of costs.

Also the various heads under which the costs are allocated, viz., (1) Superintendence, (2) Payments to workmen (3) Overtime, (4) General Foreman, Clerical, Stores, repairs and auxiliary establishment, (5) Contingencies and miscellaneous, (6) cost of electric power, (7) Value of materials, (8) Depreciation on plant, have neither been further subdivided to find out "true costs" of each department nor the expenses allocated to the departments on any established basis.

The allocation of expenses under (1) was about 26-2/3%, each for composing and printing and 10-2/3% for binding and 1 and 1/3% for Type Foundry and the remaining 33 and 1/3% being charged to other departments like Stamp Manufactory, Stationery Depot, Branch Press, etc., till 1931-32. After this year the allocation has been to set apart 33 and 1/3% for other allied Government departments as detailed above and to divide the remaining among

Annexure III
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among the other heads in proportion to the wages, fixed as well as Piece-work, disbursed in each of the departments.

Under item (4) Chief Foreman, Clerical, etc., item (5) Contingencies, etc., and item (6) cost of Electrical Power, the allocation basis has changed from a fixed percentage (till 1931-32) to a proportion based on the wages incurred in each branch.

The items (7) Value of materials and (8) Depreciation of Plant colsely follow the figures worked out under Annual Report statements II and I which are merely Pro-forma accounts (branchwar) of Stores and Plant for the years. The only use made of the figures arrived at under "Analysis of Press Costs" (which do not include invisible expenses except depreciation) is to arrive at a comparative figure for units of production, viz., Standard pica page under composing and thousand impression of all sizes under "Printing".

No attempts had been made to analyse the Press Costs at the Government Branch Press, Mysore, till the tentative introduction of a Job Costing system. However, the usual annual report statements continue to be furnished.

DISTRIBUTION OF DEPARTMENTAL COSTS TO JOBS.

Government Central Press.

The system of distributing costs to various jobs undertaken in the Press for the purpose of the Annual Report for Statement III is quite different from the system adopted for finding the cost of jobs for which bills have to be sent to certain departments for certain categories of work.

According to the first system the daily outturn of work in the Composing sections, as per valued Piece-work line account vouchers sent in by the Piece-work Compositors and the number of pages corrected and imposed by fixed pay Compositors

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and the number of pages corrected and imposed by fixed pay Compositors (valued prorata)are distributed to the various Govt. Departments.

Similarly, as per the daily vouchers showing the size of forms, number of impressions and the quantity of paper used for each job furnished by the Printing machine section and valued ~~by the Printing machine section~~ according to Piece-work rates for printing which were in force till 1931 and the average rates for paper are distributed to the various Government departments.

The daily outturn of completed work in the Bindery under various heads such as foldings, books stitched or bound, numberings, ruling, perforating, etc., is also valued as per the schedule of piece-work rates which was in force till 1931 and distributed to various Departments of Government, along with the cost of Binding materials valued at current rates.

The total cost under wages, etc., of all sections is found out and the difference between this figure and the figure representing the total expenditure arrived at as per the right hand side of statement III is made good by a flat percentage of increase under each section.

In the system adopted for arriving at the cost of a job for purposes of billing, the details of wages are worked up as per schedules of Piece-work rates according to instructions fully described on pages 170-172 of the Mysore Government Press Manual, and the total cost is arrived at by adding an overall percentage of overhead expenses calculated on the previous years figures arrived at as detailed on pages 174-175 of the same Manual.

(Since 1941-42, the billing cost is arrived as per a comprehensive schedule of rates approved by Government in G.O.No.A.F. 8492-2/P & S. 67-38-27, dated 27-5-1945.)

In the first two systems referred to above, the total cost of the Printing service barring certain invisible expenses pertaining

Annexure III

taining mostly to the General Account's Department. (Comptroller's Department.)

Such as Pension charges, Audit charges, treasury charges, Secretariat Expenses would be recovered at a flat percentage which is not scientific since the wages of an employee using little no plant would be burdened with the same amount of expenses the wage of an employee using a large and expensive machine. Paper materials and work purchased from outside sources would carry no portion of expenses what so ever.

Further the basis used for calculation has all along been Piece-work wages where as the work is being turned out on the less efficient fixed wages system. Therefore, the distribution of the total cost of Printing service among Government Departments is anything but accurate. Some departments are assessed with more costs than what have been incurred while others are under-assessed.

No check has been introduced so as to find out statistically whether works done on the fixed wages system have been efficient or not.

Government Branch Press.

Monthly valuation sheets are prepared for all the work completed and supplied to Government Departments - whether free or chargeable - as per a schedule of rates (which include all costs) approved by Government from time to time.

In the case of chargeable works, bills are sent. At the end of the financial year the total cost of all works done for each of the Government departments is added up from the various valuation sheets and exhibited on the left hand side of the Annual Report Statement No.V - Account Current of the Govt. Branch Press. On the right hand side of the statement actual expenditure - Cash transactions - was being noted till 1939-40

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III

and attempts had not been made to balance both sides of thi statement. Since 1940-41, this is done by including the r hand side of the statement items of invisible expenses such depreciation on plant, depreciation on buildings, Interest Capital as in the case of the Central Press Statement III a modifying the totals of the left hand side by a flat percen

In the Branch Press, as in the Central Press there are t the system of wage payments namely the Piece-work and the fix pay. The distribution or allocations of costs among departm according to the system outlined above is perhaps relatively satisfactory than at the Central Press.

The tentative working of the scientific system of Job cost Accounting now introduced is fully remarked upon in the two notes (Appendices) prepared by the Legal Audit and Accounting Officer and by the Special Accounts Officer, Govt. Press Committe who studied the system with the approval of the Comptroller.

The employees in the several sections of the Press have been writing out daily time tickets in respect of the hours spent by them and for which they are paid against productive and non-productive operations. A form of indent for issue of materials directly chargeable to jobs and indirectly chargeable to Jobs (such as, branch & sundries) has been introduced. The foremen in charge of sections are given the assistance of senior literate workmen to guide the operations in accurately recording operational times, the work docket number and name of work and the Government Office to which the work belongs. They also help in collecting the time tickets at the end of the day and hand them over to the Cost Account Section the next morning.

The costing section now consists mainly of a Sub-Assistant Superintendent, a Computor and a literate Binder who scrutinise

Annexure III

scrutinise the operational times, W.D.Numbers, etc., and post the productive and non-productive hours in time summary Record forms and Cost sheets. The statistics are not properly finalized for want of the necessary staff of Cost Accountants and Cost Clerks.

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Annexure IV

The Costing System Proposed to be introduced at the Govt. Presses

The tabular statements of statistics to be appended to the annual Reports in future may be fixed to be of the same number and form as in the case of the Madras Government Press, which is on the lines of Statements appended to annual administration Reports of almost all the Indian Government Presses -- Central as well as provincial with slight modifications to suit exceptional local conditions. By following this procedure the results could be easily and usefully compared.

The Statements would be as detailed below.-

I. Analysis of Press Costs. (In place of the present Mysore Government Press annual report statement No. IV.)

II. Cost of work executed for the various Departments of Govt. (In place of the present Mysore Government Press annual Report Statement III (out-turn of work and expenditure).

III. Eight Proforma Accounts:--

A. Capital Account of Plant and Machinery. (In place of the present Mysore Government Press Annual Report Statement I (Value of Plant).

B. Capital Account Buildings (New).

C. Mechanical Branch (New).

D. Foundry (Type - Stereo - Electro). (New).

E. Paper including Binding Materials (New).

F. Stores (New).

G. Book Depot.

H. Depreciation Fund. (In place of the present Mysore Government Press Annuall Report Statement Ia).

The General Heads and Sub-Heads for the Classification of Expenditure may be similar to that in use at the Madras Government Press with slight modifications to suit local conditions:--

(1) The item No. 23 under E. General overhead charges - Leave and other payments out of India may be omitted.

(2) Under item No. 25 - Audit charges. Provision may be made not only to include audit fees, but also treasury charges (Bank charges) and the Secretariat expenses (Directorial Expenses.)

A sample Ruling of Form I- (Appendix I) gives the complete heads and sub-heads numbering 1 to 27.

Contd

The Branches under which the Government Central Press and the Government's Branch Press may be divided could be as under:-- 67

Central Press.	Branch Press.
I. Productive.--Composing.	Composing.
Hand Mono.	Hand
Imposition.	Imposition.
Letter Press Machinery.	Letter Press Printing.
Bindery.	Bindery.
Litho.-- Drawing. Printing.	
II. Service Branches.--Mechanical.	Mechanical.
III. Others.-- Type Foundry.	Capital & Plant.
Rubber Stamp.	
Packing & Conveyance.	Packing & Conveyance.
Forms & Stores & Despatch.	Forms, Stores & Despatch.
Book Depot.	

The form in which the Analysis of Press costs may be exhibited is to be as per Form I (Vide Appendix I).

A proposed classification with explanations where necessary of the various sanctioned Budget Heads regarding expenditure on salaries, establishment, wages &c., among the various items of cost and the productive departments for the purposes of Statement I. An Analysis of Press Costs is given in Appendix II.

For abstracting the charges after monthly disbursements of the salaries, wages &c., and distributing them to the proper branches compilation sheets in the form shown in (Appendix III-(1) and (2) are proposed.

Form No. PERMANENT SALARIED.

			How charges is to be debited.
A1.	1.	Payments made to operatives.	Direct.
	2.	Overtime to above.	"
	3.	Leave payments to workmen.	"
A2.	4.	Branch Supervision (Charges which can be definitely allocated to a specific branch) with overtime.	"
A3.	4.	Branch Supervision (charges which can only be distributed proportionately between branches) with overtime.	Proportionate.
A4.		Distribution of branch supervision with overtime.	
A5.	5.	Auxiliaries and branch menials (charges which can be definitely allocated to a specific branch).	Direct.

Bhs

A6.	8.	Auxiliaries and Branch menials (Charges which can only be distributed proportionately between different branches).	Propo
A7.		Distribution of branch menials including overtime.	Direct
A8.	6.	Proof Examiners and Readers with overtime.	Direct.
A9.	7.	Standing Forms (Charges which can only be distributed proportionately between different branches).	Proportionate.
A10.		Distribution of Standing forms.	
A15.	9.	Officers.	Proportionate.
A15a.		Distribution of officers.	
A11.	10.	Office Establishment and account and store staff (Charges which can only be distributed proportionately between different branches.)	Proportionate.
A12.		Distribution of office establishment and account staff.	

PERMANENT PIECE.

A13.	1.	Payments made to operatives Line account.	Direct.
	1.	Payments made to operatives Hour account.	Direct.
A14.	3.	Leave payments to operatives.	Direct.

TEMPORARY SALARIED.

A16.	1.	Payments made to operatives.	Direct.
	2.	Overtime to above.	"
A16.	3.	Leave payments to operatives.	"
A2a.	4.	Branch Supervision (Charges which can only be definitely allocated to a specific Branch) with overtime.	Direct.
A3a.	4.	Branch Supervision (Charges which can only be distributed proportionately between different branches.)	Proportionate.
A4a.		Distribution of Branch Supervision with over time.	
A17.	5.	Auxiliaries and Branch Menials (charges which can be definitely allocated to a specific branch) with over time.	Direct.
A18.	5..	Auxiliaries and branch menials (charges which can only be distributed proportionately between differens branches) with over-time.	Proportionate.
A19.		Distribution of auxiliaries and branch menials including overtime.	
A20.	6.	Proof Examiners and readers with over time.	Direct.
A21.	7.	Standing forms (charges which can only be distributed proportionately between different branches).	Proportionate.
A22.		Distribution of Standing forms.	
A23.	10.	Office establishment account and store staff (Charges	

A23. 10. Office establishment accounts and Stores staff (charges which can only be distributed proportionately between different branches)- Proportionate.

A24. Distribution of office establishment, accounts and stores.

E

TEMPORARY PRICE.

A25. 1. Payments made to operatives. Line Account. Direct.
1. Payments made to operatives. Hour Account. "

A26. 3. Leave payments to operatives.

So as to see that all other costs viz., overhead charges are allocated against the branches concerned under the sub-heads of Statement No. I either directly or proportionately the forms proposed are shown in the Appendix IV. along with explanations for preparing them.

Form No.

B-1.	8	Stores.
B-1a.	11	Allowances.
B-2.	13.	Contingencies and general charges, direct and proportionate debit.
B-2a.		Distribution of above (Proportionate debit).
B-3.	14.	Supplies and Services. Renewals and replacements. Direct and Proportionate.
B-3a.	14a.	Supplies and Services -- Renewals and replacements. Direct and proportionate.
B-4.		Distribution of supplies and services. (General charges).
B-5.	15.	Mechanical -- Distribution of charges for repairs and maintenance.
B-5a.	15a.	Type Foundry - Distribution of the individual items of charges in the Type Foundry.
B-5b.	16.	Electric Power and Light - Distribution.
B-16.	17.	Stores Distribution of issues of Stores, Petty plant, Spare parts and proportionate debit.
B-7.	18.	Depreciation.
B-8.	19.	Interest on capital expenditure - Plant stock and on unused stock.
B-9.	20.	Upkeep of Buildings.
B-10.		Floor Area by branches - Direct and Proportionate Debit.
B-11.	21.	Interest on Buildings.
B-11a.		Details of proportionate Debit.
B-11b.	22.	Depreciation Buildings.
B-11c.		Details of proportionate debit.
B-12.	23.	Pensions, gratuity, provident fund and other contributions &c.
B-13.	25.	Stationery, Proof paper, Office forms &c.
B-14.	26.	Audit and Secretariat Expenses.

Annexure IV Contd

Statement III of the Annual Report may consist of Eight Pro-forma accounts in the forms shown below:--

A - Capital Account - Plant and machinery

(Interest and depreciation on the capital value are transferred to working costs.)

Existing Plant.

BRANCH.	Opening Value on 1st July	Less depreciation	Less Book Value of plant written of as unserviceable	Inter-Departmental and Branch transfers &c. returned to stores	Closing Value.	New Plant	Closing Value of Plant.	Remarks.
Hand Composition.								
Mono "								
Letter Press Machinery.								
Binding.								
Litho.								
Mechanical.								
Type-foundry.								
Rubber stamps.								
Office.								
Examining forms and Despatch.								
T o t a l:-								

Annual Report Statement No. III-Proforma Account (Contd.)

B.--Capital Account -- Buildings.

(Interest, Depreciation and Up-keep are transferred to Working Costs.)

Description of Building.	Value on 1st July	Cost of additions during the year.	Total Value at the end of the year.	Depreciation.	Cost of up-keep of Building.

Note:-- The Value of the Buildings having been ascertained from the Public Works Department, the cost f additions and up-keep should be similarly obtained annually. Interest must be calculated at the rate of 5%.

Annexure II contd.

Annual Report Statement No. III - Proforma Account (Contd.)

C.-- Mechanical Branch.

(The whole costs of the Branch are distributed over the various other branches of the Press).

Total cost including overhead charges.	Distribution of cost.
1	2
Power	(a) Repairs distributed to branches.
Other payments.	(b) Manufactures.
Materials.	To Press.
	To Dead Stock.
	To Pelty Plant.
	To Spare Parts.
	To Other Presses.
	Balance in stock.
Total:--	Total.

Note:-- The total charges of this branch are analysed and posted in column 1. The cost of repairs done for each branch are worked out from the mechanical and carpentry work registers verified by the entries in the work orders. A statement of actual cost of labour and materials used is first worked out and a percentage of overhead charges added to agree with the total of payments and other book adjustments under repairs. The manufacture on press accounts in Column (2) shall be taken under repairs to the stores account under office manufacture and the balance of stock if any shall be shown against "Balance in Stock".

Annual Report Statement III - Proforma Account. (Contd.)

D. Type Foundry.

Total Cost including overheads.	Distribution of Cost.
1	2
Cost of establishment and overhead charges including cost of old types, leads, quotations &c.	Manufacture.
	To Central Press.
	Types (Foundry Cost)
	Types (Mono Cost).
	Quads.
	Quotations.
	Mono leads and Rules.
	Stereos.
	Electros.
	Engraving Blocks.
	Ptenches & mats.
Total	Total

Annexure IV contd

Annual Report Statement III - Proforma Accounts, Contd.

E. Papers, Stationery and Binding materials.

Opening Balance.	Stock received during the year. From Stationery Office.	From outside offices.	From Branches.	Purchases.	Total.	Issues during the ye on Press Account.	Other offices.

Issues during the year. Contd

Returns to Stationery & other offices.	Proof Stock Paper.	on hand.	T o t a l.

Annual Report Statement III - Proforma Account Contd.

F. Stores.

Receipts or Debits.

	Consumable Stores, Bindery, Materials.	Contingencies Stores.	Pelty Spare Plant Parts	Dead Stock	Paper.	Total.
Opening Balances.						
Central Press.						
General Store.						
Type Store.						
Branch Press.						
Payments from.						
Contingencies.						
Types and Materials Budget.						
Purchase of Miscellaneous machine Budget.						
From Mechanical Branch.						
Central Press.						
Branch Press.						
Received from Stationery and other offices.						
Central Press.						
Branch Press.						
From Type Store.						
Central Press.						
Sundry Receipts.						
Central Press.						
Replacement from Depreciation Fund.						
T o t a l:--						

F. Stores (Contd).

	Issues or Credit.						
	Consumable Stores and Binding Materials.	Contingencies Stores.	Petty Plant.	Spare Parts.	Total	Dead Stock	Paper. Total.
Issues to							
Central Press.							
General Stores.							
Type Store.							
Branch Press.							
General Store							
Type Stores.							
Outside offices.							
Type Stores.							
Binding materials							
Central Press.							
Branch Press.							
Adjustments due to reclassification of Stores.							
Closing Balance carried forward.							
Central Press.							
General Store.							
Type Store.							
Branch Press.							
Total:--							

Annual Report Statement XII - Proforma Account. (Contd.)

G. Book Depot.

Debit.	Rs.	Credit.	Rs.
Value of Stock on hand on 1st July each year.		Cash including Treasury adjustments realised on sale of Publications during the year.	
Outstanding on 1st July each year.		Value of Publications issued free.	
Additions to Stock during the year under report.		Value of repeated Acts and other publications written off during the year.	
Establishment and other overhead charges.		Commission on sales.	
Excess of Receipts over expenditure credited to State Munic Treasury if any.		Value of Stock on hand.	
		Excess of expenditure over receipts if any.	
Total.--		Total.--	

Annexure IV contd.

Annual Report Statement III - Proforma Account - Contd.

H. Depreciation Fund.

Credit.	Amount.	Debit.	Amount.
Opening Balance.		By Mechanical Branch.	
Credit on account of Depreciation.		By Type Foundry.	
Book Value of plant &c., disposed off during the year.		By Replacement of Dead stock.	
Adjustments.		Adjustments..	
		Closing Balance.	
Total.--		Total.--	

—×—

Having arrived at all the direct expenses -- Labour and material in the various production branches &c., and indirect expenses including all visible and invisible expenses from the various Statements the total cost is to be distributed among jobs under taken for the various Government offices in the following manner.

In all productive branches in the Printing Office except in the case of piecework hand Composition and in all operations performed in those branches the Unit of time is found to be common. An hour being the unit commonly adopted for the distribution of costs to job, Time Sheets as in Appendix V should be maintained by every operative in the various production branches, so as to record the time spent by the operative on the various operations connected with a job which are conducted in that particular productive department. Since it is not always possible to decide on which job ebery hour for which wages are paid is spent it is necessary to distinguish between productive (chargeable or directly chargeable) and non productive (non-chargeable or indirectly chargeable) operations and indicate them differently in time sheets. Thus the Unit of labour cost will be the directly chargeable hour which should include productive wages, all expenses direct and indirect and the cost of all non chargeable or indirectly chargeable operations.

Twelve
Sixteen kinds of Time sheets as per samples are proposed to be used in the various production branches both for manual work and power driven machine work. The normal working days is divided into

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intervals of 10 minutes each and printed in the central column with suitable columns on either side with appropriate headings. The various operations are given serial numbers, the operative being required to record only the operation number and not the full description so as to save time. In the first instance the various operations in each section are divided into major groups without sacrificing accuracy in allocation of time spent on jobs to facilitate writing up of time sheets by the operatives and generally simplifying the working of the costing office which has to be manned by Accountants in experienced in Cost Accounting. Later on some of the major groups of operations may be subdivided so that the work of the operative may be checked to improve efficiency and avoid waste of time of manual workers as well as machines.

For calculating hourly cost rates in the various sections it is necessary to ascertain progressive totals of directly chargeable hours, week by week or month by month. For this purpose, forms Appendix VI are proposed which in conjuction with Statement I Analysis of Press costs and tabulated statements of machinewar allocation of direct sectional expenses including sundry materials, help in arriving at hourly cost rates.

To ascertain the cost of directly chargeable material to jobs, extracts from the Daily Issue Registers of papers to Jobs would be sent to the costing office daily. Similarly extracts from the Daily Issue Register of chargeable Binding materials will be sent by the Binding Department to the Costing office.

The Press General stores will also send monthly branchwar statements of sundry materials issued to the costing office so that their cost may be taken into consideration when arriving at hourly rates.

Cost sheets (Appendix VII) will be prepared for each work (Order) docket now being issued as per specimen (Appendix VII-a) for every job undertaken by the Government Press and totals of chargeable hours under every productive department and materials used will be posted in the Costing office and valued as per hour rates calculated as per cost records of the previous year if an year is fixed as the costing period

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or half year as the case may be. In any case the slight differences in cost between the rates of two costing periods will have to be separately billed for annually and recovered if the present system of sending monthly bills of cost to paying departments (is to continue, with the concurrence of the Comptroller and the approval of Government. The Personal Accounts of each Government Department for work executed at the Government Presses will be maintained in work Ledgers as per form Appendix VIII and will be posted from the details available in cost sheets. Two kinds of Ledgers will be maintained one for Cost recoverable departments and the other for cost not recoverable departments or offices, the Ledgers being posted direct from Job cost sheets.

From these Ledger Accounts Statement No.II to accompany the Annual Administration Report will be prepared so as to show the allocation of total costs incurred by the printing department among various departments of Government for which it provides printing service.

In addition to the Statements I and II eight proforma account viz., A Capital account of plant and Machinery; B- Capital Account Building; C-Mechanical Branch; D-Foundry; E-Paper including Binding materials; F:Stores; G-Book Depot, H-Depreciation fund would be prepared in the form already detailed and furnished with administration Reports annually.

. On the lines of the practice available at Madras a system of Bonuses for workers on fixed wages may also be introduced with great advantage scales of outturn of work per Unit time for all productive operations in Composing such as make up, imposition etc and in machining such as make ready, output per hour of different classes of machines and in the Bindery such as folding by hand, sewing by hands etc and machine operations for similar work as well as wire stitching may be worked out and drawn up. All the time sheets of operations may be checked with the scales and deficiences and excesses for each workmen per month tabulated and scrutinized by responsible Gazetted officers. systamatically lower outturn being dealt with according to the merits of each case with disciplinaryaction; continuously good outturn being rewarded by the grant of bonuses or allowances which may be decided

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Annexure IV - contd.

monthly by the Superintendent out of a lumpsum allotment towards th. end.

Superintendent
Govt. Printing

Annexure IV – Appendix I

STATEMENT No. I

WD 0 —GPB— —8-8-45

Heads of charges	Sl. No.	Sub-heads of charges	I—Productive Branches								II—Service Branches distributed under		III—Other expenditure not distributed under I								
			Composition		Imposition	Letter-press Printing	Bindery	Litho		Total cost 1 to 7	Mechanical	Ty fou y	Capital account and plant	Rubber stamp	Supplies to outside offices	Packing and Contingencies	Forms, store and Despatch	Gazette publication	Out work	Book Depot	Total
			Hand composition	Mono composition				Drawing	Printing												
			1	2	3	4	5	6	7	8	9		11	12	13	14	15	16	17	18	19
A. direct payment to workmen	1	Operatives ...																			
	2	Over-time to operatives ...																			
		Total 'A' ...																			
B. charges debited direct to productive branches.	3	Leave payment to workmen ...																			
	4	Branch Supervision and overtime																			
	5	Auxiliaries and Branch menials + overtime.																			
	6	Proof examiners and copy holders + overtime.																			
	7	Standing forms ...																			
	8	Stores ..																			
		Total 'B' ...																			
C. General overhead charges.		Administration :—																			
	9	Officers ...																			
	10	Office Establishment and account staff.																			
	11	Allowances-T. A. etc. ...																			
	12	Honoraria ..																			
	13	Contingencies ...																			
	14	Supplies and Services ...													1						

	Total actual payments of A. B. and C.	
15	Mechanical	...
16	Type foundry	...
17	Electric Power and Light	...
18	Stores and Stationery	...
19	Depreciation—plant, type etc,	...
20	Interest on capital expenditure (plant, stock, etc.)	
21	Upkeep of buildings	...
22	Interest on buildings	...
23	Depreciation on buildings	...
24	Pensions	...
25	Buildings	..
	Total 'D'	..
26	Proof paper. Office forms and Stationery.	...
27	Audit and Secretariat expenses.	
	Total 'E'	...
	Total expenditure of A, B, C, D, and E.	
	Total 'B' and 'D'	...
	Percentage of 'B' and 'D' to 'A'	
	Total 'C' and 'E'	...
	Percentage of 'C' and 'E' to 'A'	
	Total overhead charges—B, C, D, and E.	
	Percentage of B, C, D, and E, to 'A'	

D. Book adjustments—charges debited direct.

E. General overhead charges

Annexure IV

STATEMENT NO.II.
Appendix II.

SL. No.	Heads & Sub-Heads of Change in Statement No. I.	Existing Sanctioned Budget Heads and Sub-Heads. Central Press.	Branch Press.	To what Production Branches or Service Branches or other heads expenditure the cost is to be allocated State-ment No.I	Whether charge is to be allocated direct or proportionate.	Remarks.
		A. DIRECT PAYMENT TO WORKMEN.				
1.	Operatives.	Permanent and temporary Salaries. Mono and Type casting branches-Casters and Asst. Casters.	---	Mono Composition.	Direct.	
		Compositors--Fixed pay and Piecework including Temp.Establishment and Compositors Apprenties.	.Fixed Pay,Piece work including Temp.Establishment and Compositors apprentices.	Hand Composition.	Direct.	
		Stereo-Typer, Engraver.	--	Foundry.	-Do-	
		Machine Minders and Asst.Machine Minders.	Machine Minders & Asst.Machine Minders.	Printing Letter Press.	-Do-	
		Litho--Litho Artist.	---	Litho Drawing.	-Do-	
		-Do- Pressman, Asstant and Printer.	---	Litho Printing.	-Do-	
		Binders and Binders Boys.	Binders and Binders' Boys.	Binding.	-Do-	
		Senior Mechanic and Mechanics. Electric Probationers,Carpenters.	--	Mechanical.	-Do-	
2.	Overtime to Workmen.	As detailed above.	As detailed above.	Sections concerned.	-Do-	

B. CHARGES DEBITED TO PRODUCTIVE BRANCHES.(DIRECT)

Workmen.	~~As detailed above.~~	As detailed above.	Sections concerned.	-Do-
4. Branch Supervision and Overtime.	Composing:(1)Sub-Asst. Superintendent, Foreman, Probationers.	1/2 S.A.S., Foreman.	Hand Composing.	-Do-
	Foreman--Mono.		Mono Composing.	-Do-
	Printing:(1/2 S.A.S. Machine, Machine Foreman and Asst.Machine Foreman.	1/2 S.A.S. Machine Foreman.	Printing.	-Do-
	Binding:1/2 S.A.S.Binding foreman, Asst.Binding foreman and Probationer.	1/2 S.A.S. Binding Foreman.	Binding.	-Do-
	Litho: Probationer.		Litho.	-Do-
	~~EIXXEXXXXTXXIXXIXXXXXX~~ Standardisation of forms: Special Duty Officer, Clerks, Typist, Peon.		Forms.	-Do-
			Composing.	-Do-
5. Auxilliaries and Branch Menials and O.T.	Standing Room Care Takers			
	Machine Clerk, Machine Reviser, Paper Clerk, Asst.Paper Clerk, Roller Casters, Counters, Warehouse clerk, Assistants and Counters.	Asst.Store Keeper. Ware-House clerks and Counters.	Printing Binding.	-Do- -Do-
	Forms: Senior Clerk, Stock Clerk, Invoice Clerk, Counters, Packers and Carriers.	Despatcher and Counter.	Forms.	-Do-
	Gazette Clerk, Asst. Gazette Clerks, etc.	---	Gazette Publications.	-Do-

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D. BOOK ADJUSTMENTS-- CHARGES DEBITED DIRECT

14. Mechanical.	The activities of this Service branch may be divided into (1) maintenance and repairs (2) construction and manufacture of racks, quions, side sticks and furniture. The charges under (1) are distributed over the productive branches including Branch Press in the proportion of repairs executed and time spent on maintenance. The charges under (2) are dealt with under the Proforma Account Mechanical.	A portion of the Machine Minders wages to be allocated for maintenance. Repair charges incurred out of contingencies for work done in Loco and other workshop's to be divided under productive branches		
14A. Electric Lighting, heating and Power.	Power: In the absence of seperate Meters for branches, it will be divided on the H.P. of Motors in Branches.	As in the Central Press.	According to H.P. used in the branch.	Direct.
	Light:- In the absence of of seperate meters it will be divided accordingly to area of the branch.	-Do-	According to area of respective branch.	-Do-
	Heat: As per meter in the type casting branch to be divided between Mono and Typecasting equally.	-Do-	-Do-	-Do-
15. Stores and Stationery.	See Item. 7.	-Do-	-Do-	-Do-
16. Depreciation.	Depreciation on plant ~~and Light~~ etc will be distributed over the Productive & Service branches according to Dead stock Ledger or inventory. The Depreciation on office furniture and miscellaneous items will be re-distributed over the productive and Service branches in the same proportion	-Do-	Direct on plant used in each branch.	-Do-

17. Interest on Capital Expenditure.	Int. on capital expenditure plant and stock (including unused stock) should be calculated at 1/2% more than the Govt. Savings Bank interest current on the mean value between the value at the beginning and at the close of the year and distributed directly to productive and Service branches holding stock of plant etc.	-Do-	-Do-	-Do-
18. Upkeep of Buildings.	The expenses incurred by the P.W.D. for repairs and upkeep ~~of~~ as ascertained will be distributed over the productive and Service branches according to the floor space occupied by each. The portion allocated to the office branch will be redistributed over the other branches in the same proportion as "Office Establishment".	As in Central Press.	Area of Branch.	-Do-
19. Interest on Buildings.	Main Building: Interest at 1/2% more than the Govt. Saving Bank rate on the capital cost of the building at the beginning of the year will be distributed according to the floor spare occupied by each branch. The portion occupied by the office branch will be treated as in item 8 above.	-Do-	-Do-	Proportionate. Proportionate.

Part. A - Compilation Form. A1- to A28(a) - Annexure W Appendix. III - (1)

	No.	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Total				
														Salaries	Offg. pay	Overtime	Leave payments	Allowances

Part. A - Compilation Form. A1- to A28(a) - Annexure W Appendix. III - (1)

	No.	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Total				
														Salaries	Offg. pay	Overtime	Leave payments	Allowances

Distribution form. Appendix III -(2)

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork			
		Hand composition	Mono composition				Drawing	Printing							

B-1. 8. Stores. Consumable articles--Purchased from the Present Budget Head "Purchase of Materials and Type".

Annexure IV - App IV (1)

Date.	Voucher No. or Bill No.	Articles. (Purchase of raw materials and Stores).	Amount.
			Rs. As. Ps.

Annexure IV - App. IV (3).

2. 13 Contingencies - ~~Godown~~ General charges, direct and proportionate Debit.

Repairing keys, Clock winding, "Hot and Cold Weather charges" &c., Postage, other miscellaneous expenses.

ıte.	Voucher No.	Article.	Proportionate Debit. Rs.	As.	Ps.	13. Freight on inward Parcels and outward free bundles.

B.2 a - Distribution of 13 - contingencies &c. proportionate debit. Annexure IV — Rule VI (4)

E

	Total proportionate Debit.	Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork		
		Hand composition	Mono composition				Drawing	Printing						

Annexure IV - App IV (5)

B-3. 14. Supplies and Services (Cash Purchases from Contingencies) Direct Debit. Purchases in the Budget Head "Purchase of Machinery

			17					
			11 - Capital Account.			Out	13.	14.
Date.	Voucher No.	Nature of charge	Purchase of Dead Stock.	Purchase of Petty Plant.	Purchase of Spare parts.	work (also for St.II.	Supplies.	Freight & Packing on papers and Issues

B. 4.-- 14 Supplies and Services - Distribution of general charges. Annexure IV - Appx IV (8)

	Total proportionate Debit under column "All charges"	Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork			
		Hand composition	Mono composition				Drawing	Printing							
All distribution of Total Debit for all Branches Book. Debit Grand Total (to be Carried to State-ments I).															

Annexure IV

B-5A.-- 15a. Type Foundry.

Appx 10 (III)

Item of Charge.	Hand.	Lino.	Mono.	Supplies to outside offices.	Total.	How distributed.
	1	2	3	4	5	6
Operatives.						
(1) Machine Caster.						(1) To be distributed over columns 2,4, and 5 in a fixed ~~scale.~~ ratio,
2. Metal-melter (Asst.Caster)						(2) To be distributed over columns 2,3, 4 and 5 according to the quantity of metal melted.
3.						
4. Overtime Labour, Leave Payments to above &c.						to be distributed in the same ratio as the pay of the operative conerned
5. Branch Supervision, Auxiliaries and Branch menials, officers, establishment allowance, contingencies, supplies and services, mechanical, depreciation, plant &c., other than metal.						(5) To be distributed over columns 2,3,4 and 5 in a fixed ratio.
6. Value of metal.						(6) That portion of metal used for manufactures for out-agencies to be debited to column 5.

B6. 17 Stores – Distribution of Issues of Stores, Petty Plant, Spare Parts, and Proportionate debit (~~Estimates~~). Annexure IV – App IV (12).

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Proportionate Debit (a) to be distributed under all Branches —	Proportionate Debit (b) to be distributed under Hand, Mono only
		Hand composition	Mono composition				Drawing	Printing						
Stores.														
Petty Plant.														
Spare Parts														
Proportionate Debit (a)														
Proportionate Debit (b).														
Dead Stock														
TOTAL														

B.17 = 18 Depreciation — Annexure IV & Art IV (13).

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Proportionate Debit (a) to be distributed amongst machines. (Furniture)	Proportionate Debit (b) to be distributed under Hand, Mono, only —	Total
		Hand composition	Mono composition				Drawing	Printing							
Direct Debit.															
	(a) Old Stock.														
	(b) New purchases.														
	Proportionate Debit (a)														
	Proportionate Debit (b).														
	Total														

B.8 – 19. Interest on capital expenditure, plant, stock &c., and on unused stock. – Annexure W – App II (14).

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Proportionate Debit (a) to be distributed under all Branches.	Proportionate debit (B) to be distributed under Hand and Mono only	Total.
		Hand composition	Mono composition				Drawing	Printing							
Value at the beginning of the year															
Value at the close of the year															
	Total														
	Mean														
Interest at % direct debit.															
Proportionate debit (a) –															
Proportionate debit (b) –															
Interest on unused stock at the end of the year –															
	Total														

B. 9- 20, Upkeep of Buildings - Annexure IV - Art. IV (15).

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork			
		Hand composition	Mono composition				Drawing	Printing							
	Direct debit..														
	Proportionate debit														
	Total														

Annexure IV - App IV (16)

B-10.- Floor Area by Branches -- Direct and Proportionate Debit.

Sq.Ft.	
Proportionate--	Direct--
Superintendent.	1.Hand
Sub Asst.Superintendent.	1b. Standing.
Clerical and Accounts.	2. Mono.
General Stores.	3. Imposition.
Time keeper.	4. Press, Letter press machine.
	5. Binding.
	6. Litho Drawing.
	7. Litho Printing.
	8. Machanical.
	9. Type Foundry.
	10. Supplies.
Total.	Total.
	Grand Total

Annexure IV - App IV (18)

B.11.a Interest on Buildings.

Sq.Ft.	
Proportionate--	Direct--
Superintendent.	1. Hand.
Sub Asst. Superintendent.	1b. Standing.
Clerical and Accounts.	2. Mono.
General Stores.	3. Imposition.
Time Keeper.	4. Litho Press Machine.
	5. Bindery.
	6. Litho Drawing.
	7. Litho Printing.
	8. Machanical.
	9. Type Foundry.
	10. Supplies.
Total--	Total--
	Grand Total.

Annexure IV - App IV (19)

B.11a.-- Details of Proportionate Debit.

	Sq.Ft.	Amount.
Superintendent,		
Sub.Assistant Superintendent.		
Clerical and Accounts.		
General Stores.		
Time Keeper.		
Total--		

Annexure IV – Apx IV (20)

B-11b.-- 21 (a) -- Depreciation on Buildings.

Sq.Ft.	
Proportionate--	**Direct--**
Superintendent.	1. Hand.
	1(b). Standing.
Sub Asst. Superintendent.	2. Mono.
	3. Imposition.
Clerical and Accounts.	4. Litho Press Machine.
	5. Bindery.
General Stores.	6. Litho Drawing.
	7. Litho Printing.
Time Keeper.	8. Machanical.
	9. Type Foundry.
	10. Supplies.
Total.	Total.
	Grand Total.

Annexure IV — Apl IV (21)

B-11 (c).--- Details of Proportionate Debit.

	Sq.Ft.	Amount.
Superintendent..		
Sub Assistant Superintendent.		
Clerical and Accounts.		
General Stores.		
Time Keeper.		
Total.		

B. 12- 23. Pensions, Gratuity, Provident Fund and other contributions - Annexure II A4 W (22).

	Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Total
	Hand composition	Mono composition				Drawing	Printing					
Payments vide working Compilation Sheets - Forms of Part A. A15, A11, A1 & A2, A14, A2, A5, A6, A-8, A-9-												
Total.												
Pension charges-												
Gross % of officers,												
Gross % of Inferior Estmt.												
Total Net Pension charges.												

25. Stationery, Proof Paper, office form &c. – Annexure IV Appx IV (23).

		Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Total.		
		Hand composition	Mono composition				Drawing	Printing							
Payments vide working Compilation Sheets - Form of Part A, A15, A11, A1, 8A2, A14, A2, A5, A6, A8, A9–															
	Total–														
Pension charges–															
gross % of officers.															
gross % of Inferior Estmt.															
	Total Net Pension charges														
	Total														

B. 14- 26, Audit and Secretariat expenses. Annexure- A Pt IV (24).

	Composition		Imposition	Letter-press printing	Bindery	Litho		Mechanical	Type foundry	Supplies	Outwork	Total
	Hand composition	Mono composition				Drawing	Printing					
Payments vide Working Compilation sheets - Form of Part A, A 15, A11, A 1, & A 2, A 14, A 2, A 5, A 6, A 8, A 9-												
Total-												
Pension charge-												
Gross 1/6 of officers,												
Gross 1/16 of Inferior Estt.												
Total Net pension charge.												

Annexure IV Appendix V (1)

1. COMPOSING SECTION.

Date..... **No**.....

Name.....

Must be correctly written.

W. D. No.	Time	Operation.
	A.M.	
	11.00	
	11.10	
	11.20	
	11.30	
	11.40	
	11.50	
	12.00	
	P.M.	
	12.10	
	12.20	
	12.30	
	12.40	
	12.50	
	1.00	
	1.10	
	1.20	
	1.30	
	1.40	
	1.50	
	2.00	
	2.10	
	2.20	
	2.30	
	2.40	
	2.50	
	3.00	
	Leisure	
	3.30	
	3.40	
	3.50	
	4.00	
	4.10	
	4.20	
	4.30	
	4.40	
	4.50	
	5.00	
	5.10	
	5.20	
	5.30	
	5.40	
	5.50	
	6.00	
	6.10	
	6.20	
	6.30	
	6.45	

COSTING OFFICE.

CHARGEABLE				
1	2	3	4	5

Remarks

OPERATION Nos.

1. Hand Composition
2. Altering
3. **Author's Corrections**
4. Making-up & Imposing
5. *Distribution*

Machine corrections, office corrections and proof pulling are to be counted as Operation No. 1.

Signature of—

Examiner.

Foreman.

S.A.S.

Costing Clerk.

Annexure IV - Appendix V (2)

2. MONO TYPE.

Date..... *No*.....

Name.....

Must be correctly written.

W. D. No.	Time	Operation.
	A.M.	
	11.00	
	11.10	
	11.20	
	11.30	
	11.40	
	11.50	
	12.00	
	P.M.	
	12.10	
	12.20	
	12.30	
	12.40	
	12.50	
	1.00	
	1.10	
	1.20	
	1.30	
	1.40	
	1.50	
	2.00	
	2.10	
	2.20	
	2.30	
	2.40	
	2.50	
	3.00	
	Leisure	
	3.30	
	3.40	
	3.50	
	4.00	
	4.10	
	4.20	
	4.30	
	4.40	
	4.50	
	5.00	
	5.10	
	5.20	
	5.30	
	5.40	
	5.50	
	6.00	
	6.10	
	6.20	
	6.30	
	6.45	

OPERATION Nos.

2. Altering
3. Author's Corrections
4. Making-up & Imposition
6. Handling Mechanical Composition
7. Keyboard Operation
8. Casting
9. New Founts
10. *Waiting* (State reason)
11. *Changing*
12. *Melting Metal*
13. *Oiling and cleaning*
14. *Repairs*
15. *Miscellaneous*

Signature of—

Examiner.

Foreman.

S.A.S.

Costing Clerk.

COSTING OFFICE.

NON-CHARGEABLE	15		
	14		
	13		
	12		
	11		
	10		
CHARGEABLE	9		
	8		
	7		
	6		
	4		
	3		
	2		

Remarks

Annexure IV – Appendix V (3)

3. LETTERPRESS MACHINES.

Name of Machine..... *Asst. Machine Minders* } 1. .....

Machine Minder.....

Date..... .....194 .

Docket No.	Sig. or Form No.	Chargeable Impressions Basis; 1 Job or Sig.	Check Time and Give Operation No.	Remarks
			A.M.11–00	
			11–10	
			11–20	
			11–30	
			11–40	
			11–50	
			P.M.12–00	
			12–10	
			12–20	
			12–30	
			12–40	
			12–50	
			1–00	
			1–10	
			1–20	
			1–30	
			1–40	
			1–50	
			2–00	
			2–10	
			2–20	
			2–30	
			2–40	
			2–50	
			3– 0	
			Leisure	
			3–30	
			3–40	
			3–50	
			4–00	
			4–10	
			4–20	
			4–30	
			4–40	
			4–50	
			5–00	
			5–10	
			5–20	
			5–30	
			5–40	
			5–50	
			6–00	
			6–10	
			6–20	
			6–30	
			6–40	
			6–45	
Total ...				

OPERATION Nos.

1. Hand Composition
10. *Waiting.*
13. *Oiling and cleaning.*
14. *Repairs.*
15. *Miscellaneous.*
16. Washing up for Colour.
17. Making-ready.
18. Weeding.

For Operation 10 the reason must be written in the Remarks Column :—
e.g. Waiting for forme, Waiting for stock, Mechanical or Electrical delay, etc.

Note.—Machine Corrections, Altering on the Machine and Revising is to be counted as Operation No. 1.

Signature of :—
Examiner.
Mc. F.
S. A. S.
Costing Clerk.

FOR USE IN THE COSTING OFFICE ONLY.

Chargeable				No. of Runs	Non-Chargeable			Remarks
1	16	17	18		10	13	14	

Annexure IV – Art V (4)

Date.....194

Names { 1. .....
2. .....

4. BINDING BR

(Enter Work Docket Number

3. .....

4. .....

1	2	Time	3
		A.M 11-00	
		11-10	
		11-20	
		11-30	
		11-40	
		11-50	
		P.M. 12-00	
		12-10	
		12-20	
		12-30	
		12-40	
		12-50	
		1-00	
		1-10	
		1-20	
		1-30	
		1-40	
		1-50	
		2-00	
		2-10	
		2-20	
		2-30	
		2-40	
		2-50	
		3-00	
		LEISURE	
		3-30	
		3-40	
		3-50	
		4-00	
		4-10	
		4-20	
		4-30	
		4-40	
		4-50	
		5-00	
		5-10	
		5-20	
		5-30	
		5-40	
		5-50	
		6-00	
		6-10	
		6-20	
		6-30	
		6-40	
		6-45	

FOR USE IN THE COSTING OFFICE ONLY.

CHARGEABLE																				N
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	4

CH (HANDWORK).

Symbol for the Nature of Work.)

.....

.....

.....

6. .....

Time	5	6
A.M.11-00		
11-10		
11-20		
11-30		
11-40		
11-50		
P.M.12-00		
12-10		
12-20		
12-30		
12-40		
12-50		
1-00		
1-10		
1-20		
1-30		
1-40		
1-50		
2-00		
2-10		
2-20		
2-30		
2-40		
2-50		
3-00		
LEISURE		
3-30		
3-40		
3-50		
4-00		
4-10		
4-20		
4-30		
4-40		
4-50		
5-00		
5-10		
5-20		
5-30		
5-40		
5-50		
6-00		
6-10		
6-20		
6-30		
6-40		
6-45		

ಕೆಲಸದ ಸಂಖ್ಯೆ.

19 ಪೂರ್ತಿಯಾಗಿ ಚಕ್ಕಳದ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
20 ಅರ್ಧಭಾಗ ಚಕ್ಕಳದ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
21 ಕಾಲುಭಾಗ ಚಕ್ಕಳದ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
22 ಪೂರ್ತಿ ಕ್ಯಾಲಿಕೋ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
23 ಅರ್ಧ ಕ್ಯಾಲಿಕೋ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
24 ಕಾಲು ವಾಸಿ ಕ್ಯಾಲಿಕೋಯಿಂದ ಸ್ಪ್ರಿಂಕವರ್ ಬ್ಯೆಂಡುಮಾಡುವುದು.
25 ಕಾಲುವಾಸಿ ಕ್ಯಾಲಿಕೋ, ಕಾಗದದಿಂದ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
26 ವಿಶೇಷರೀತಿಯಲ್ಲಿ ಬ್ಯೆಂಡು ಮಾಡುವುದು.
27 ಫ್ಲೈರ್‌ಬೋರ್ಡ್ ಮಾಡುವುದು.
28 ಪ್ಯಾಡು ಮಾಡುವುದು.
29 ಕಾಗದ ಕವರು ಬ್ಯೆಂಡು ಮಾಡುವುದು.

ಮೇರ್‌ಹೌಸಿನ ಕೆಲಸಗಳು.

30 ಒಟ್ಟುಗೂಡಿಸಿ ಪೆಟ್ಟಿಗೆಗಳನ್ನು ನೇರಿಸುವುದು.
31 ಒಟ್ಟುಗೂಡಿಸಿ ಟೂಪ್ಲಿಕೇಟ್, ಟ್ರಿಪ್ಲಿಕೇಟುಗಳನ್ನು ಪರೀಕ್ಷಿಸುವುದು.
32 ಕೈಯಿಂದ ಮಡಿಸುವುದು.
33 ಕೈಯಿಂದ ಕತ್ತರಿಸುವುದು.
34 ಎಣಿಕೆ ಮಾಡುವುದು.
35 ಪಕ್ಕಗಳಿಗೆ ಅಥವಾ ಹಿಂಭಾಗಗಳಿಗೆ ವಜ್ರವನ್ನಾಗಲ ಪೇನ್ಟನ್ನಾಗಲ ಹಚ್ಚುವುದು.
36 ವಕ್ಷೆಗಳು, ನಕಾಶೆಗಳು, ಚಿತ್ರಗಳು, ಇತ್ಯಾದಿಗಳಿಗೆ ಅಂಟು ಹಾಕುವುದು
37 ನಂಬರ್ ಒತ್ತುವುದು.
38 ರಂದ್ರ ಮಾಡುವುದು.
39 ಪರ್ಫೊರೇಷನ್ ಮಾಡುವುದು.
40 ರಂದ್ರಮಾಡಿ ಹೊರೆಯುವುದು.
41 ವಜ್ರ ಅಥವಾ ಪೇಸ್ಟ್ ತಯಾರಿಸುವುದು.
10 ಕೆಲಸವಿಲ್ಲದ ಕಾಲ (ಕೆಲಸ, ವರ್ಕ್ ಡಾಕ್ಟ್, ಇತ್ಯಾದಿಗಳಿಗೆ ಕಾಯುತ್ತಿರುವುದನ್ನು ಸೂಚಿಸಬೇಕು.)

ನೋಡನೆ :—ರೂಲು ಹಾಕುವುದು, ಮಡಿಸುವುದು, ತಂತಿಯಿಂದ ಹೊರೆಯುವುದು, ದಾರದಿಂದ ಹೊರೆಯುವುದು ಮತ್ತು ಕತ್ತರಿಸುವುದು—ಇವುಗಳನ್ನು ಆಯಾಯ "ಟೈಮು ಷೀಟ್" ಗಳಲ್ಲಿಯೇ ನಮೂದಿಸಬೇಕು.

REMARKS.

ON-CHARGEABLE	
10	41

O.K.'d by..... .....Binding Foreman.

WD —GPB— —6-8-45

Annexure W – Appendix V(5)

BINDERY—5 RULING MACHINE:-

Machine Minder..... *Dated*.....*194*

Asst. Machine Minders—1. ..... 2. .....

WD C —GPB— —23-9-4

Docket No.	Sig. No.	Stop or Run-on	No. of Pens, or Discs Set	No. of Pages Ruled	Check Time and Give Operation No.		REMARKS
					A.M.11-00		
					11-10		
					11-20		
					11-30		
					11-40		
					11-50		
					P.M.12-00		
					12-10		
					12-20		
					12-30		
					12-40		
					12-50		
					1-00		
					1-10		
					1-20		
					1-30		
					1-40		
					1-50		
					2-00		
					2-10		
					2-20		
					2-30		
					2-40		
					2-50		
					3-00		
					Leisure		
					3-30		
					3-40		
					3-50		
					4-00		
					4-10		
					4-20		
					4-30		
					4-40		
					4-50		
					5-00		
					5-10		
					5-20		
					5-30		
					5-40		
					5-50		
					6-00		
					6-10		
					6-20		
					6-30		
					6-40		
					6-45		
Total ...							*O.K.'d by*.....

OPERATION Nos.

10. *Waiting.*

13. *Oiling and cleaning.*

14. *Repairs.*

15. *Miscellanous.*

18. Feeding.

42. Adjusting pens or discs.

N. B.—For Operation No. 10 the reason must be written in the Remarks column thus :—

Waiting for work,

Waiting for instructions,

Waiting for materials.

Mechanical or Electrical delay, etc.

FOR USE IN THE COSTING OFFICE ONLY

Chargeable			No. of Books Ruled	Non-Chargeable				Remarks
18	42			10	13	14		

Annexure IV - Appx V(b)

Machine Minder..... **BINDERY—6 FOLDING MACHINE.** *Dated*..... .....*194*

Asst. Machine Minders—1. .... 2. .....

WD C —GPB— -23-9-4

Docket No.	Sig. No.	No. of Folds	No. of Sections Folded	Check Time and Give Operation No.		REMARKS
				A.M. **11.00**		
				11-10		
				11-20		
				11-30		
				11-40		
				11-50		
				P.M. **12.00**		
				12-10		
				12-20		
				12-30		
				12-40		
				12-50		
				1.00		
				1-10		
				1-20		
				1-30		
				1-40		
				1-50		
				2.00		
				2-10		
				2-20		
				2-30		
				2-40		
				2-50		
				3.00		
				Leisure		
				3.30		
				3-40		
				3-50		
				4.00		
				4-10		
				4-20		
				4-30		
				4-40		
				4-50		
				5.00		
				5-10		
				5-20		
				5-30		
				5-40		
				5-50		
				6.00		
				6-10		
				6-20		
				6-30		
				6-40		
				6.45		
Total ...						*O.K.'d by*..... ....

OPERATION Nos.

10. ***Waiting.***

13. ***Cleaning and oiling.***

14. ***Repairs.***

15. ***Miscellanous.***

18. **Feeding.**

43. Adjusting rollers, etc.

N. B.—For Operation No. 10 the reason must be written in the Remarks column thus:—

Waiting for work,

Waiting for instructions,

Waiting for materials

Mechanical or Electrical delay, etc.

FOR USE IN THE COSTING OFFICE ONLY

Chargeable			No. of Books Folded	Non-Chargeable			Remarks
18	43			10	13	14	

Annexure IV – Appendix V (7)

Machine Minder..... **BINDERY—7 SEWING MACHINE:** *Dated*.....19

Asst. Machine Minders—1. ..... , 2. .....

WD 0 —GPB— –23-9-45

Docket No.	No. of Sections to one book.	No. of Books	Check Time and Give Operation No.	REMARKS
			A.M. 11-00	
			11-10	
			11-20	
			11-30	
			11-40	
			11-50	
			P.M. 12-00	
			12-10	
			12-20	
			12-30	
			12-40	
			12-50	
			1-00	
			1-10	
			1-20	
			1-30	
			1-40	
			1-50	
			2-00	
			2-10	
			2-20	
			2-30	
			2-40	
			2-50	
			3-00	
			Leisure	
			3-30	
			3-40	
			3-50	
			4-00	
			4-10	
			4-20	
			4-30	
			4-40	
			4-50	
			5-00	
			5-10	
			5-20	
			5-30	
			5-40	
			5-50	
			6-00	
			6-10	
			6-20	
			6-30	
			6-40	
			6-45	
Total ...				*O.K.'d by*.....

OPERATION Nos.

10. ***Waiting.***

13. *Cleaning and oiling.*

14. *Repairs.*

15. *Miscellanous.*

18. Feeding.

44. Adjusting needles, etc.

N. B.—For Operation No. 10 the reason must be written in the Remarks column thus :—

Waiting for work,

Waiting for instructions,

Waiting for materials

Mechanical or Electrical delay, etc.

FOR USE IN THE COSTING OFFICE ONLY

Chargeable			No. of Books Stitched	Non-Chargeable				Remarks
18	44			10	13	14		

Annexure IV – Appendix V (8)

Machine Minder..... **BINDERY—8 WIRE-STITCHING MACHINE.** *Dated*..... .....*194*

Asst. Machine Minders—1. ..... 2. .....

WD C —GPB— —23-9-4

Docket No.	Gauge of Wire	No. of Staples	Flat or Saddle	No. of Books	Check Time and Give Operation No.		REMARKS
					A.M.11-00		
					11-10		
					11-20		
					11-30		
					11-40		
					11-50		
					P.M.12-00		
					12-10		
					12-20		
					12-30		
					12-40		
					12-50		
					1-00		
					1-10		
					1-20		
					1-30		
					1-40		
					1-50		
					2-00		
					2-10		
					2-20		
					2-30		
					2-40		
					2-50		
					3-00		
					Leisure		
					3-30		
					3-40		
					3-50		
					4-00		
					4-10		
					4-20		
					4-30		
					4-40		
					4-50		
					5-00		
					5-10		
					5-20		
					5-30		
					5-40		
					5-50		
					6.00		
					6-10		
					6-20		
					6-30		
					6-40		
					6-45		
Total ...							*O.K.'d by*.....

OPERATION Nos.

10. ***Waiting.***

13. ***Oiling and cleaning.***

14. ***Repairs.***

15. ***Miscellanous.***

18. **Feeding.**

45. **Adjusting stitches.**

N. B.—For Operation No. 10 the reason must be written in the Remarks column thus :—

Waiting for work,

Waiting for instructions,

Waiting for materials.

Mechanical or Electrical delay, etc.

FOR USE IN THE COSTING OFFICE ONLY

Chargeable			No. of Books Stitched	Non-Chargeable			Remarks
18	45			10	13	14	

Annexure-IV - Appendix-XCVI

BINDERY—9 GUILLOTINE.

Name of Cutter.....

Date..... 194

OPERATION Nos.

10. *Waiting.*
13. *Oiling and cleaning.*
14. *Repairs.*
15. *Miscellaneous.*
46. Cutting.

W. D. No.	Flat Paper			Check Time and Give Operation No.	Booklets		
	No. of Reams or sheets to Pile	No. of Piles	No. of cuts to each Pile		No. of Books to one Pile	No. of Piles	No. of cuts
				A.M.			
				11-00			
				11-10			
				11-20			
				11-30			
				11-40			
				11-50			
				P.M.12-00			
				12-10			
				12-20			
				12-30			
				12-40			
				12-50			
				1-00			
				1-10			
				1-20			
				1-30			
				1-40			
				1-50			
				2-00			
				2-10			
				2-20			
				2-30			
				2-40			
				2-50			
				3-00			
				LEISURE			
				3-30			
				3-40			
				3-50			
				4-00			
				4-10			
				4-20			
				4-30			
				4-40			
				4-50			
				5-00			
				5-10			
				5-20			
				5-30			
				5-40			
				5-50			
				6-00			
				6-10			
				6-20			
				6-30			
				6-40			
				6-45			

FOR USE IN THE COSTING OFFICE ONLY

Chargeable	No. of Cuts	Non-Chargeable			Remarks
46		10	13	14	

Annexure IV Appx V (10)

10. LITHO BRANCH.

Litho Artist..... *Asst. Litho Pressmen* 1. .....

Litho Pressman..... ..... 2. .....

Date.....194 .

Docket No.			Check Time and Give Operation No.		Remarks
			A.M.11-00		
			11-10		
			11-20		
			11-30		
			11-40		
			11-50		
			P.M.12-00		
			12-10		
			12-20		
			12-30		
			12-40		
			12-50		
			1-00		
			1-10		
			1-20		
			1-30		
			1-40		
			1-50		
			2-00		
			2-10		
			2-20		
			2-30		
			2-40		
			2-50		
			3-00		
			Leisure		
			3-30		
			3-40		
			3-50		
			4-00		
			4-10		
			4-20		
			4-30		
			4-40		
			4-50		
			5-00		
			5-10		
			5-20		
			5-30		
			5-40		
			5-50		
			6-00		
			6-10		
			6-20		
			6-30		
			6-40		
			6-45		
Total ...					

OPERATION Nos.

10. *Waiting.*
15. *Miscellaneous.*
47. Drawing originals.
48. Sketching.
49. Correcting on the stone.
50. Preparing stones.
51. Transferring.
52. Rolling up.
53. Pulling proofs.
54. Pulling copies.
55. Die stamping.
56. Do. colour.
57. Slip sheeting, etc.

Signature of :—

Examiner.

Mc. F.

S. A. S.

Costing Clerk.

FOR USE IN THE COSTING OFFICE ONLY.

Chargeable											Non-Chargeable		Remarks
48	49	50	51	52	53	54	55	56	57		10	15	

Annexure IV – App V(4)

11. FOUNDRY.

Name of Machine.....

Machine Minder.....

Date.....194 .

Docket No.			Check Time and Give Operation No.	REMARKS
			A.M.11-00	
			11-10	
			11-20	
			11-30	
			11-40	
			11-50	
			P.M.12-00	
			12-10	
			12-20	
			12-30	
			12-40	
			12-50	
			1-00	
			1-10	
			1-20	
			1-30	
			1-40	
			1-50	
			2-00	
			2-10	
			2-20	
			2-30	
			2-40	
			2-50	
			3- 0	
			Leisure	
			3-30	
			3-40	
			3-50	
			4-00	
			4-10	
			4-20	
			4-30	
			4-40	
			4-50	
			5-00	
			5-10	
			5-20	
			5-30	
			5-40	
			5-50	
			6-00	
			6-10	
			6-20	
			6-30	
			6-40	
			6-45	
Total ...				

OPERATION Nos.

10. *Waiting.*
12. *Melting metal.*
13. *Oiling and cleaning.*
14. *Repairs.*
15. *Miscellaneous.*
58. Type casting.
59. Proving moulds.
60. Casting quotations
61. Casting leads and rules.
62. Casting furniture.
63. Matrix work.
64. Engraving.
65. Making flongs.
66. Casting stereos.
67. Mounting stereos, etc.

Signature of :—

Examiner.

Mc. F.

S. A. S.

Costing Clerk.

FOR USE IN THE COSTING OFFICE ONLY.

Chargeable											Non-Chargeable					Remarks
58	59	60	61	62	63	64	65	66	67		10	12	13	14	15	

Annexure IV - Appx V (12)

12. RUBBER STAMPS.

Name of Operator..... ..... *Date*.....194

Docket No.			Check Time and Give Operation No.		Remarks
			A.M.11-00		
			11-10		
			11-20		
			11-30		vulcanising
			11-40		
			11-50		
			P.M.12-00		
			12-10		
			12-20		
			12-30		
			12-40		
			12-50		
			1-00		
			1-10		
			1-20		
			1-30		
			1-40		
			1-50		
			2-00		
			2-10		
			2-20		
			2-30		
			2-40		
			2-50		
			3-00		
			Leisure		
			3-30		
			3-40		
			3-50		
			4-00		
			4-10		
			4-20		
			4-30		
			4-40		
			4-50		
			5-00		
			5-10		
			5-20		
			5-30		
			5-40		
			5-50		
			6-00		
			6-10		
			6-20		
			6-30		
			6-40		
			6-45		
Total ...					

OPERATION Nos.

10. *Waiting.*
15. *Miscellaneous.*
68. Make ready and cleaning the composed matter.
69. Taking mould.
70. ~~Casting~~ the rubber.
71. Pasting the stamp on cushion.
72. Pasting the stamp on mount.
73. Taking impression on paper and specimen book.
74. Despatching.

Signature of :—

Examiner.

Mc. F.

S. A. S.

Costing Clerk.

FOR USE IN THE COSTING OFFICE ONLY.

Chargeable								Non-Chargeable			Remarks
68	69	70	71	72	73	74		10	15		

WD —GPB— —4-8-45

Indent Works. Annexure IV – App. VII (a)

GOVT. PRESS WORK DOCKET

№ 07299

Department..... 194

Except the "Progress from Branch to Branch" which is to be filled up by the respective foremen, the rest must be filled up by the W.D. Clerk. No changes to be made except under the initials of the Officer.

Name of Indent or Name of Office ordering, with No. and date.....

.....

Description of work.....

.....

MSS. PAGES OR PRINTED SAMPLES.

Size	No.

The addl. mss. pp. if received later on to be noted here.

No. OF COPIES

Size (untrimmed).....

(The authority to be quoted, if intimated subsequent to order or for additional quantity.)

DOCKET MADE BY .....

CHECKED BY .....

TO BE DESPATCHED BEFORE .....

Initials of Officer authorising execution on this W.D.

INSTRUCTIONS TO BRANCHES.

Work will be performed on this Docket in
Composing (State Name).....
Proof Br..... H/A Br..... Press Room.....
Embossing..... Bindery..... Litho.....
Plate making..... Engraving..... W. S. .....

COMPOSING No. of ups.....

Stg. Matter..... Heading Stg..... Stg. to be altered.....

Size of type and style.....

..... Keep Stg. .....

Type measure.....×..... Run from type.....

Proof..... Sets..... Galley..... Page.....

Deliver proof to.....

Making-up and chasing to be done in.....Br.

No. and sizes of forms.....

.....

Other Instructions.....

.....

Stereotypes / Electrotypes } Sets..... Faces..... Backs.....

Illustrations..... Half-tones..... Lithos..... Maps.....

Plates..... Text Figs..... Line Blocks..... Line Engr.....

PAPER STORES Paper, etc., supplied by Dept.....

Quantity supplied .....

PRESS WORK No. of forms.....

Ink.....

Sigs. (with No. of pp. in brackets).....

.....

Bk. Number.....to..... Pp. Number..... .....to.....

Colour..... Cover..... Perforating..... ..... Padding.....

Other instructions.....

.....

BINDING Size (trimmed).....×.....

Rule..... Fold..... Perforate.....

Bk. Number.....to..... Pp. Number.....to.....

Gather..... Collate..... Wire stitch.....(quirewise/side)

Sew.....(quirewise/side) Section sewing.....hand/machine

Inter-leaving..... Punch..... .... Eyelet..... Round corners.....

Guards..... Index.....on cover/cut into book

Style of Binding.....

.....

Waste leaves..... Edge..... ..... Letter on back.....

Letter on side..... Head band..... Cased..... .....

Name on { Side..... / Tail.....

Lables—Leather/Ptd. Paper.....

Blind Stamping..... Gilding.....back/side/both side and back

Gold / Aluminium / Ink } .....

Other instructions.....

.....

PROGRESS FROM BRANCH TO BRANCH.

IMPORTANT—See Note below.

COMPOSING.....Br. Recd. 194

(The relation between Galleys and Mss. must not be changed up to making-up.)

Date of issue and Sl. Nos. of Compositors	Composed (II Proof over)			Proofs to Dept.		
	Date	Mss.	Galley folios	Galleys or pp.	Date sent	Date of

NOTE—A correct record must be made as to the date (hour in case of urgent works), etc., this work is received and operated on in each Branch on Work Docket as also in the appropriate registers, which must be made available to the Progress Clerk the next morning so that he may incorporate them in the W.D. Register and Progress Sheet. All changes or additions must be made in the Issue Section only and initialled by the Officer. Foremen will enter under "Remarks" any data which may develop in their branches after the docket has been made out and which has not been noted on the docket. If any error is made causing spoilage, it should be reported to the Superintendent and a note made under "Remarks" on this docket. When work must be done in other branches on account of this spoilage, the heads of those branches must be notified.

[P.T.C

COMPOSING—(*contd.*)

Sent to H/A Br.		Making up			Chasing		
Date	Galleys	Date	Galleys	Pages	Date	No. of forms	Pages

Last page made up..... Last chase locked up.....

Remarks.....

PAPER ROOM.

First recd.....

Kind of paper	Total required	Issues		Balance
		Date	Quantity	

MACHINE BRANCH.

First recd.....

te	Sig. No. and size of form	Pages	No. of Machine	Impressions			
				Total required	Date	No. struck	Balance

...t form ptd..... Despatched to.....

...marks.....

...ORKSHOP, LITHO, etc.,

Recd.....

...peration.....

...roof to Dept. .....Recd. back.....

...nt to.....on.....

...marks.....

WARE HOUSE.

First recd.....

Kind of Paper	Size of Ptd. Sheets	Total required	Received		Balance
			Date	Quantity	

BINDING MATERIALS.

Materials	Total required	Date	Group	Qty. issued	Balance

BINDERY

First recd.....

Date	Group	Operation	Qty. issued	Date of completion of operation	Balance qty. for that operation

Remarks.....

DESPATCHING BRANCH.

Date	From which Branch	Quantity recd.	Balance	Invoice or Ledger Folio

Date of complete receipt.....

VALUATION SECTION.

Recd.....

Note details of bills sent, amount and date of adjustment.....

Filed on.....

Annexure IV - App. VII

V. D. No. .....

COST SHEET.

Date completed.....

Name of work..... Size..... Quantity.....

Department.....

WD 0 —GPB— —2-3-4[illegible]

Hand Composition

Fresh Composition		Alterations to standing matter	Author's corrections	Press corrections, make-up, imposition etc.
Line account	Chargeable hours	Chargeable hours		
Rs. a.				
Total Hrs.				
Rate ...				
Cost ...				

Mechanical Composition

Mono keyboard	Mono caster	Handling mechanical composition		
		Alteration to standing matter	Author's corrections	Press corr make-up, imposition etc.
Total Hrs.				
Rate ...				
Cost ...				

Letter-press Machine

Machine No.	Chargeable hours	Rate	Amount	
			Rs.	a.

Binding

Operation	Chargeable hours	Rate	Amount	
			Rs.	a.

[P.T.O.]

Litho

Operation	Chargeable hours	Rate	Amount Rs.	a.

Rubber Stamp

Operation	Chargeable hours	Rate	Amount Rs.	a

Materials

Particulars	Quantity	Rate	Amount Rs.	a.	p.

Summary

Branches			Amount	
Composing	...	...		
Machine	...	...		
Binding	...	...		
Ruling	...	...		
Binding Machines	...	...		
	Total	...		
Litho	...	...		
Paper	...	...		
Rubber Stamp	...	...		
Miscellaneous	...	...		
	Total	...		

Remarks:—

Annexure V

Copy of note by the Asst. Comptroller, Local Audit Circle, Mysore, dated 9-8-1944, addressed to the Press Committee, Bangalore.

Introduction of a System of Costing.

With reference to your D.O.Letter No.P.C.7, dated 3-7-1944, to the Comptroller requiring me to examine and report on the Costing system tentatively now introduced in the Branch Press, at Mysore, I have the honour to state that I have examined in some detail, the forms and the method of working in practice, with the assistance of the Assistant Superintendent, who kindly afforded all facilities and also placed at my disposal the standard literature on the subject.

2. The object of the Costing System of account is primarily to ascertain the correct value of jobs undertaken, so as to avoid taking up works which cannot be turned out with a margin of profit. Incidentally, the system (if it is worked out systematically in a thorough manner) will disclose the avenues of preventible wastage of labour and materials to enable timely needful action being taken to stop such uneconomical expenditure, -- In a concern run on purely -- commercial lines, it is an absolute necessity to maintain a thoroughly efficient system of costing as otherwise it is impossible to run the concern for any length of time in the face of keen competition under modern conditions. The accounting system now worked on an experimental basis in the Branch Press is almost an exact replica of the Costing system prescribed by the British Master Printers' Federation designed for adoption by private printers. It is a matter for consideration if such an elaborate system of costing (which necessarily involves additional expenditure in the shape extra staff, etc., adding to the cost of work turned out) is necessary in a Government Press, which is not intended to be run on strictly commercial lines in competition with private presses. The financial results of working of the Government Press are not required to be evaluated

P.T.O.

evaluated in the same manner as those of a commercial concern and the need for having an elaborate system of costing is, therefore, not apparent except for purpose for readily finding out where exactly preventible wastage of labour and material occur. In a small press like the Branch Press, where men work in the immediate presence of Foreman and Overseers, there cannot possibly be any room for such wastages. In one of his letters, the Assistant Superintendent informed me that the present schedule of rates adopted in billing for work done to the Paying Departments is defective as they do not take into account the cost of labour involved in drawing additional proofs where there are heavy corrections - He also intimated that though 60 to 70 per cent of work done in the year was for the Payment Departments, the amount that could be billed for and recovered under the Schedule of Rates amounted to above 50 per cent of the total value of work done in the Press - In other words, the Paying Departments were unduly benefitted to the extent of nearly 15 per cent at the cost of non-paying Service Departments - It was, however, not possible to verify if this disparity and short billing was entirely due to the reasons adduced by the Assistant Superintendent or to any other preventible causes such as wastage of labout and materials in particular jobs of the Paying Departments. Where work is done both for Service and Paying Departments, allowance has to be made for a certain amount of overlapping of labour and materials as between the two kinds of jobs and a correct allocation of expenditure is rendered extremely difficult. At present, the printing work of the University and the State Railway Department is taken up at this Press while the work of the remaining Paying Departments, such as Local bodies, Industrial concerns, etc., is taken up at the Central Press. I would suggest for consideration that the printing work of all paying departments be centralised in the Branch Press, the accounts being required to be maintained in strictly commercial lines as in the case of Govt. Industrial Concerns - If this is done, the introduction of a costing system would be a matter of advantage - This however does not mean that no work for non-paying departments should ever be undertaken at the Branch Press

Branch Press - such work as cannot be conveniently be got done at the Central Press may be taken up in the Branch Press, the cost of such work being required to be billed for and adjusted in the books by debit to the head "Labour and Materials" in the budget allotment of the Central Press.

3. The Costing forms proposed to be introduced are, as I have already stated, based on the forms of the Master Printers' Federation and call for no remarks. I have, however, to -- observe that our local labourer is not so educated as to correctly make use of these forms. The Daily work docket indicating the work done by each employee during every 10 minutes has to be entered by him and passed by the Foreman - A few work dockets that had been passed on to the Costing Section were examined by me at random and it was impossible to make out the entries which were not intelligible. It is impossible to build up a correct cost account on the basis of such imperfect initial records - The examiner and the Foreman should be required to examine the entries made by each employee at frequent intervals in the course of the day correcting errors and supplying omissions.

4. Nextly, the rates adopted for costing the several operations (chargeable hours) are those based on the statistics compiled over 3 years' ago. They have become out of date now. The classified abstracts of chargeable hours of each department for the latest closed account year should be compiled and the percentage for overhead to cover general supervision, rent rates and miscellaneous expenditure together with a suitable allowance for depreciation and interest on Capital should be worked out. This is an urgent item of work which should be got ready before introducing the system.

5. Lastly, the costing section requires to be efficiently manned by men who can do the work diligently and in an intelligent manner. Even in a small press like the Branch Press, as many as 3 men are employeed in this section and still they had

had not posted the allocation sheets of some days at the time of my examination - A senior accountant with some experience of the commercial system of accounts appears to be very necessary to coordinate and scrutinise the work in the section.

6. In conclusion, I am of opinion that the costing system may in the first instance be introduced in the Branch Press and its working for couple of years watched before its extension to the Central Press. I should however bring to the notice of the Committee once again the need to change the present system of accounting to the Commercial system as obtaining in the Government Industrial concerns before introducing the cost accounts.

I must express my thanks to the Assistant Superintendent, and the Sub-Assistant Superintendent, at the Branch Press for their readiness with which they furnished the information called for me and for the lucid and clear elucidation of doubtful points.

"Copy"

25/9/41

Superintendent,
Government Printing,
Bangalore.

Sk.

Annexure VI

82

Copy of the note of the Special Accounts Officer, Govt. Press Committee, on COSTING SYSTEM.

As requested by the Superintendent, Government Printing in his letter No.P.18, dated 3rd July 1944, the Cost Accounts provisionally introduced in the Government Branch Press, Mysore, on the basis of the one obtaining in the Federation of the Master Printers in England, was examined in some detail. The Assistant Superintendent in charge afforded all facilities in the matter and also placed the standard literature on the subject at our disposal. The Assistant Comptroller in charge of the Local Audit Circle, Mysore, was also present and he also partook in the discussion.

2. The forms drawn up for the purpose by Mr. Mounsey, the Sub-Assstant Superintendent are briefly as follows:--

(i) Daily Time sheet (named as Work Docket) Different Dockets for different sections.
(ii) Time Summary Record.
(iii) Cost Sheet.
(iv) Daily Work Docket Query Book.
(v) Daily register of chargeable and non-chargeable hours.
(vi) Statement of Earnings.
(vii) Analysis of chargeable hours to each department.
(viii) Classified abstract of chargeable hours to each Deptt.,
(ix) Register of Idle times.
(x) Valuation statement of work done to each department.
(xi) Annual accounts, viz.,

(a) Pro-forma accounts for buildings, types, Machinery, etc.,)
(b) Comparative statement of chargeable and non-chargeable hours.
(c) Allocation of Press Costs including overhead and Ware-house charges.
(d) Allocation of Out-turn.
(e) Comparision of Building, etc., charges a/s between the current and previous years.

3. Out of the above, the first 3 account forms are the initial records on which the further accounts are built up and therefore they require to be written up and verified with much care.

(a) Daily Time Sheet. (Work Docket):-- The Daily Time sheet summarises the work done by each workman in terms of chargeable and non-chargeable hours. The working hours of the day including leisure are divided into 42 units of 10 minutes, each and every workman is required to note therein the actual time spent,

P.T.O.

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(1) On the work allotted to him,
(2) The time spent on waiting for further work;
(3) -do- repairs to the machinery;
(4) -do- in doing nothing or wasted.

The Officer or foreman in charge of the section by perusing the Time sheet of each workman can easily find out, if each workman was kept fully engaged or not during each day. The record of work done by each workman is rendered easy, since the work of each section is divided into several operations each of which is indicated by a different serial number. The workman is therefore required to note in his Daily Work Docket only the quantity of work done and the indicative serial number or numbers. This week docket therefore enables the Officer or Foreman in charge to watch the progress of each workman and to pull him up if he is idling away his time.

(b) The Time Summary Record:-- This account form takes in the total chargeable hours pertaining to each job undertaken in the Press. The total period spent from start to finish is also mentioned therein together with the dates and names of each workman. The kind and quantity of each material issued is also mentioned therein. Therefore from the information forthcoming in this account form, the actual time spent over each job can be made out together with the total quantity of the different kinds of materials issued therefor. A comparative study of the total chargeable hours and of quantity of materials issued with those charged and issued to similar works will enable the Officer in charge to prevent waste in these directions.

(c) Cost Sheet:-- The work done in each section (total 7 sections) in respect of each job is valued at the rate worked out on the basis of the previous year's expenditure and the same is debited to the respective department together with the value of the total quantity of materials issued therefor.

4. The other account forms mentioned above are either those intended for the compilation of the monthly or annual accounts

Annexure VI 84 contd.

accounts or those required for collecting statistical information to keep watch over the progress of the Press work as a whole.

5. Therefore, under the system now proposed to be introduced there cannot be a distribution of cost on the basis of the number of impressions obtained in respect of the free supply departments or charges recovered on the basis of a standard rate from the paying departments. According to the cost system, the acaual work done and the actual quantity of materials issued only are to be charged irrespective of the charges being recovered or not. Whether a concern is Government or Commercial, the principle of accounting requires that each job undertaken has to be valued as correctly as possible and only such values are to be noted in the concerned account books. The system of accounting now proposed answers these vital points and therefore the same can be introduced advantageously to the administration and also to the Audit.

6. The introduction of this new system with its attended advantages involves some additional expenditure in the form of few extra hands, but the advantages obtained out-weigh the former. The Superintendent may be requested to work out the next extra cost and take action to obtain the approval of Government for the proposed revised procedure in consultation and approval of the Government Press Committee.

"Copy".

Superintendent,
Government Printing, Bangalore.

Sk.

Appendix F. G.—1]

SUBJECT introduction of job Cost Account System in the Govt Press

Section P/S.
File No. 66-40
Serial No. 8

Diary No. of letter replied to.....

(2 copies)
No. M 8341

General and Revenue Secretariat

( )

the 194

To.

The Superintendent
Govt. Printing, B'lo

Date of issue 8/2/46

Sir,

Signed by Mr. M. R. Rao

With refce to the correspon
dence ending with your no.
785 dated 28.9.45 on the abov
subject, I am directed to r
quest you to submit early
detailed proposals re. the co
System" indicatin
the extra staff required a
the cost involved in introduc
it
~~the System~~, ~~as agreed to~~
held
~~your in the meeting~~ on 14-11-45.

I have c

List of enclosures.....

Copied by.....

Examined by .....

WD 0874—GPB—25,000—20-11-45

Ed Sec

P.T.O.

96 M 8342 8/2/46

Copy of the foregoing is forwarded with compliments to the Comptroller to post for information.

B.C.

Nav. Ed. & Serv. to post
Cas 26/1

C. No. 45 GOVERNMENT OF MYSORE

Telegram / phone

- S -

OFFICE OF
The Superintendent,
Government Printing, Bangalore.

No. P. 2198.
Encls.

Date 26th March 1946.

EDUCATION SECTION
No. EPS 78
Date 7/3

The Secretary to Government,
Education Deptt.,
Bangalore.

1) With reference to your letter No.M.8341/P & S.V dated 8th February 1946, requesting the submission of detailed proposals regarding the Costing System indicating the extra staff required and the cost involved in introducing it, I have the honour to state that the scheme of Costing proposed to be introduced at the Government Presses has been fully outlined vide Annexure, IV to my letter No.P.785 dated 24/28th September 1945. +B.

2) As proposed in this Office letter No.P.786, dated the 16th September 1942, an extra staff of four Cost Accountants for the Central Press and two Cost Accountants for the Branch Press will be the barest minimum required for introducing the Costing system at both the presses. With a view to work the system efficiently it is necessary to recruit men with atleast the qualification of Diploma in Commerce and start them on Rs.49/- in grade Rs.40-3-70. In the letter dated 16th September 1942 referred to above three different grades, viz., Rs.45-1-50, Rs.35-1-40 and Rs.25-1-30 were proposed for the Central Press and the first two grades for the Branch Press. But now it is not found possible to recruit duly qualified men for these lower grades of pay. Hence, only a uniform scale of Rs.40-3-70, which is the grade of Accounts Clerks in the Comptroller's Office is proposed for all the six posts of Cost Accountants.

3) As regards the Supervisory Staff, Mr. R.S.Mounsey, Sub-Asst. Superintendent, Govt. Branch Press, who has been trained in Federation Costing system and who has finished the preliminary work of introduction of the system as an experimental measure at the Branch Press will have to be transferred to the Central Press, where the system has to be newly introduced and the Officer paid an allowance of atleast Rs.40/- per mensem for a period of two years. For the Branch Press, it is absolutely necessary that atleast a Foreman of the grade of Rs.75-5/2-100, will be required to help Mr. D.S.Gurubasavappa, who is a certified Printers' Cost Accountant, in carrying on the duties of a production assistant and carry on the Costing work already begun in a systematic manner. Thus the recurring expenditure for the first two years, will be as follows:--

Allowance to Mr. R.S.Mounsey, Sub-Asst. Superintendent, for Costing work.	Rs.40/-	per mensem (for two years.)
One Foreman for the Branch Press, on Rs.75-5/2-100.	91¼	-do-
Six Cost Accountants in grade, Rs.40-3-70. (Average Rs.60)	360	-do-
	Total, Rs.491¼	per mensem, or Rs.5895/- per annum.

4) Owing to the vastly changed conditions created by the Global war just ended, labour has been demanding increased wages and other facilities everywhere and consequently the demands as

P.T.O.

as regards the wages and other facilities, etc., by the workmen of the Government Presses will have to be sympathetically considered by Government. As this will mean increased cost, it is necessary to increase the efficiency of labour by a system of a better and detailed scrutiny of the work turned out by introducing time sheets and collecting the necessary statistical data under the Costing system, by which slackness of work can be greatly minimised.

I am therefore of opinion that the amount to be spent as outlined above on the introduction of Costing System will be more than repaid by ~~quicker disposal of work, efficiency and better outturn resulting from closer scrutiny of the work turned out daily by the employees.~~

IV I request early orders of Government in the matter.

Appendix F. G.—1]

SUBJECT Staff required for working the gold coin account System at the Gold Mines.

(2 copies)

Section RS.
File No. 66-40
Serial No. 10

Diary No. of letter replied to

No. MP/

General and Revenue Secretariat

( )

the 194

To.

The Superintendent
Govt. Printing, Blow

Date of issue 1/7/46

Signed by Mr. M. R. Rao

Sir,

With ref^e to the
correspondence ending
your letter no. P 2198 date
27-3-1946 on the above
subject, I am directed
to request you to submit
a proposition Statements
through the Comp
in respect of the staff requir
for the above purpose duly
~~verified through the~~
~~accomptroller~~.

(in duplicate)

List of enclosures

Copied by

Examined by

I have the

WD 0874—GPB—25,000—20-11-45

P.T.O.

Ed Telegram
dt 9/8/46

2

M A 9 1/7/46.

90

Copy of the above is forwarded with compliments to the Hon'ble Minister to Govt. for information/ for information with refce to the correspondence ending with this d/o No. 302/CASH dated 6-5-1946 on the subject

By order,

Asstt Secy to Govt

M 28/6

501 TT 91

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalore.

No. 132/Books Dated the 24th July 1946.

The Secretary to Government,
Education Department,
Bangalore.

Mines W.
Sir, 26/7

prs 66-40-11

Re: Proposition statement relating to the Costing Section of the Govt. Central Press, Bangalore and Govt. Branch Press, Mysore.

I have the honour to forward herewith duly verified the above Proposition Statement, in duplicate, received with Memo No. P.118 dated 15/16-7-1946 from the Superintendent, Govt. Printing, Bangalore, forwarding copy of his letter dated 15-7-1946 addressed to you.

2. The proposal as set forth is new and involves an extra cost of Rs.450/- per mensem or Rs.5,400/- per annum under Permanent Establishment and of Rs.40/- per mensem or Rs.480/- per annum under Temporary Establishment.

I have the honour to be,
Sir,
Your most obedient servant,

M Shamanna

Comptroller.

Cy/24/7/46

Finance and Account Form 11

Finl. 200]

92 Cam 8th

(*Vide* Art. 71, M. C. A. C., Vol

STATEMENT OF PROPOSITION FOR

Name of office to which the proposition relates.....

Government orders sanctioning present Establishment		Nature of Charge								
		Present Scale						Proposed Scale		
				Pay						
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimu
									Govt. Central Press	
								1	Sub-Asst. Superintend in charge of Costing Section in grade	Rs.1
								4	Cost Accountants.	Rs40
									Govt. Branch Press	
								1	Foreman.	Rs 75
								2	Cost Accountants.	40
										Abs
									Govt. Central Press, Bangalore.	
									Govt. Branch Press, My	

NOTE.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be followed by a reappropri

, Appendices and Forms.)

EVISION OF ESTABLISHMENT.

Government Central Press, Bangalore and Govt. Branch Press, Mysore. (Costing section.)

WD 01754—GPB—2000—1-5-46

Pay		Average Cost	Proposition						Orders of Sanctioning Authority
			Permanent		Temporary				
			Increase per month	Decrease per month	Increase per month		Decrease per month		
Rate of Increase	Maximum		Amount	Amount	Period	Amount	Period	Amount	
Bangalore.									
t,									
-10-175.		--	-	-	-	40/-			allowance for 2 years.
3	70	240	240						
Mysore.									
5/2	100	90	90						
3	70	120	120						
			Rs 460			40/-			
act.									
			Extra cost.						
			240/-						
			40/- temporary.						
ore.			Rs 490/- per mensem.						
			or Rs.5,880/- per annum.						

The proposal involves an extra cost of Rs 450/- per mensem or Rs 5,400/- per annum under permanent establishment and of Rs 40/- per mensem or Rs 480/- per annum under temporary establishment.

Rs 24/7 Cy 24/7/46

Superintendent,
Government Printing, Bangalore.
16/7/1946

nt, if the proposal involves additional expenditure.

Finance and Account Form 11

Finl. 200]

(*Vide* Art. 71, M. C. A. C., Vol

STATEMENT OF PROPOSITION FOR

Name of office to which the proposition relates...

Government orders sanctioning present Establishment		Nature of Charge								
		Present Scale						Proposed Scale		
				Pay						
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minim
									Govt. Central Pre	
								1	Sub-Asst. Superinten in charge of Costing Section in grade Rs.	
								4	Cost Accountants. Rs	
									Govt. Branch Pres	
								1	Foreman.	Rs 75
								2	Cost Accountants.	40
									Govt. Central Press, Bangalore.	
									Govt. Branch Press,	

NOTE.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be followed by a reappropriation st

Appendices and Forms.)

EVISION OF ESTABLISHMENT.

Government Central Press, Bangalore and Govt. Branch Press, Mysore. (Costing section.)

WD 01754—GPB—2000—1-5-46.

Pay		Average Cost	Proposition						Orders of Sanctioning Authority
			Permanent		Temporary				
			Increase per month	Decrease per month	Increase per month		Decrease per month		
Rate of increase	Maximum		Amount	Amount	Period	Amount	Period	Amount	
Bangalore.									
",									
10-175.		--	-	-	-	40/-			allowance for 2 years.
3	70	240	240						
Mysore.									
5/2	100	90	~~90~~ 91						
3	70	120	120						
			Rs ~~450~~			40/-			
Pact.									
			Extra cost.						
			240/-						
			40/- temporary.						
re.			~~210/-~~						
			Rs ~~480/-~~ per mensem.						
			or Rs.5,~~760~~/- per annum.						

The proposal involves an extra Cost of Rs ~~450/-~~ Rs 450/- per mensem or Rs ~~5400/-~~ Rs 5400/- per annum under permanent establishment and of Rs 40/- per mensem or Rs 480/- per annum under temporary establishment

16/7/1946.

Superintendent,
Government Printing, Bangalore.

16/7/1946.

14/7/46

if the proposal involves additional expenditure.

G. R. S. App. F VI—G. 2]

SUBJECT.....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *19*

Date of issue 2/4 19 46

Signed by M. R. Rao

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette, Kannada Part?

(6 copies)

Section PRS

File No. 66-40

Serial No. 12

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

1). Letter no. P. 2198 dated 27-3-46 from the Superintendent Govt Printing Bureau submitting proposals re: Pro-forma Accounts relating to the transactions connected with the Text Book Pcg. & the introduction of the 10% book Account-System in the Govt. Central Press Bloore & the Rly. Press Mysore—.

2). Go. no 302/62 LSD dated 6-5-46 from the Comptroller to Govt. on the subject.

3) Correspondence ending with Q.C. no. P2782 dated 4-6-46 from the Supdt. Govt. Plg. in the matter.

4) Correspondence ending with letter no. 132/BIS of 24.7.46 from the Comptroller forwarding the proposition Statements re: the Staff required for the introduction of the job cost Account System" in the Govt Presses duly verified.
order of M4160-61/PS of 2.11.46.

The Superintendent Govt. Plg. proposed that in order to ascertain precisely the cost of operation on each job & the directions in which economies in operation have been possible it was desirable to introduce the job costing System in the Govt Presses. He recommended that a Special Staff was necessary for expediting attending to this work

List of Enclosures

Copied by

Examined by

The question of introducing this system of accounts in the Govt. Presses, was discussed with the Comptr. & Govt. and the Superintendent Govt. Printing and it was found desirable to introduce the costing system in the Govt Presses for all kinds of printed works. Accordingly the Supdt. Govt. Ptg. was asked to submit detailed proposals indicating the extra staff required and the cost thereof. The proposal has now been submitted the appointment of Six Cost Accountants in grade Rs 40-3-70 (four for the Central Press & two to the Branch Press) and a Foreman in grade Rs 75-5/2-100 to the

Branch Press. Mysore. As regards the Supervisory staff, the Supdt. recommends that Mr. R.S. Mowsey, Sub 1881 Supdt. Govt. Branch Press Mysore, who has been trained in Federation Costing Systems & who has completed the preliminaries for introducing the System as an experimental measure at the Govt Press, may be transferred to the Central Press where the System has to be newly introduced & that he may be paid an allowance of Rs 60/- P.M. in addition to his grade pay for a period of two years. It is also proposed that Mr Mowsey may be given in direct charge of some of the working Branches in addition. A Foreman in grade of Rs 75-5/2-100 is to be appointed in the Branch Press at once to assist the Supdt.

to assist the Asst Supdt in carrying out the duties of production Asst & also to attend to the Costing Scheme already begun

Superintendent in carrying out the duties of Production Asstt. has also to attend to the boring Schemes already begun. The extra expenditure on this account will be about Rs 5895 per annum on the items noted below:-

1) Allowance of Rs 40/- P.M. to the Sub Asstt Supdt.,

2) Sep. Cost Accountants in grade Rs 40-3-70 ~~75-5/2-100~~

3) one foreman in grade Rs 75-5/2-100.

Govt. are pleased to sanction the above proposals of the Supdt.

Sd/-
29/10
Ecs Secy to Govt

To

The Superintendent Govt PG
" Comptroller to Govt
Chro

Cos 2d 10-

Staff required for working the costing System in the Govt Presses

Proposals of the Superintendent.	Opinion of the Comptroller	Further remarks by the Supdt.	Points for
Central Press Bangalore			
1. Allowance to Mr. R.S. Moursey Sub Asstt. Supdt. for costing work Rs 40/- P.M. for a period of 2 years	Mr R.S. Moursey is stated to be 2/c. of this new item of work and as such it does not appear to involve either decided increase of work, or responsibility which is the condition to be fulfilled for grant of any special allowance in addition to pay or salary as per article 57 of M.S.R. No clear case has been made for the grant of an extra allowance.	The official will be 2/c. of this new item of work in addition to his routine work in Press. That is he will be in direct charge of some of the administrative or working branches in addition to the new item of work involving considerable additional work + responsibility for which the grant of a special allowance as recommended is necessary.	1) Extra allowance per month to Mr. for a period of
2. 4 Cost Accountants Rs (40-3-70)	The new System to be introduced is purely an experimental measure. 3 Accountants The work may be commenced with 3 people in the Central Press and only one in the Branch Presses. The grade of the Cost Accountants is responsible which overlaps with that of the Head	The experimental stage is over at the Branch + it is to be started on a permanent basis. 4 Accountants are absolutely necessary for the Central Press - one for each of the Branches viz. composing, Machine + Binding Branches + one for other miscellaneous branches.	2) Cost Accountants in the Central + the Branch Presses pay of those posts fixed at Rs 40/-

for the Branch posts.
The grade of the Cost Accountants on 40-3-70 will not overlap with that of the Head Accountant on Rs 40-3-70-5-100. The pay of the Head Accountant will always be above 70/-.
The minimum qualification fixed for the posts is stated to be Diploma in Commerce & that the initial pay has to be fixed at 49/- in the grade.

3. Br. Posts Mysore
Foreman one at Rs 75-5/2-100 for carrying on the duties of the production Assistant & also for allied carrying on the Costing work in a Systematic manner.

For Administrative reasons the new post may be necessary.

This post is necessary for the Branch Posts to assist the Asstt. Supdt.

3). Foreman Rs 75-5/2-

Draft Final Note.

Subject: Pro-forma accounts relating to the transactions connected with Text Book printing and the introduction of the "Job Cost Account System" at the Govt. Press

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The Superintendent, Government Printing, proposes that in order to ascertain precisely the cost of operation on each job and ~~in what~~ directions economies in operational technique are ~~necessary and~~ possible, it is ~~necessary~~ desirable to introduce the "Job costing System" in the Government Presses ~~(and to bring it into full working order early and also to ascertain accurately the cost of the various operations through which the work passes before it emerges in a complete form)~~. He ~~xkxx~~ adds ~~that it would also be helpful in putting~~ down slackness among ~~workmen and in increasing their~~ efficiency ~~khakxxx~~ by examining the rolls to be maintained by them and that the full advantage of ~~the system could be availed of by having~~ a staff exclusively attending to this work. ~~and that the preso ministerial establishment which is being already~~ overworked ~~to the maximum extent~~ is not ~~in a position~~ to take up ~~any~~ additional work, ~~of a special nature~~ like "costing work".

The ~~matter~~ question of introducing the above system of accounts in the Government Presses, was discussed with the Comptroller to Government and the Superintendent, Government Printing, and it was found desirable to introduce the costing system in the Government Presses for all kinds of printing works. Accordingly the Superintendent, Government Printing, was requested to submit detailed proposals indicating the extra staff required and the cost thereof, ~~for the introducing this system.~~ He has now proposed the appointment of six cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press) and a Foreman in grade 75-5/2-100 to the Branch Press,

Mysore. As regards the supervisory staff, the Superintendent recommends that Mr.R.S.Mounsey, Sub-Assistant Superintendent, Government Branch Press, who has been trained in "Federation Costing System" and who has ~~finished~~ completed the preliminary work of introducing the system on an experimental measure at the Branch Press, may be transferred to the Central Press where the system has to be newly introduced and that he (~~Mr.Mounsey~~) may be paid an allowance of Rs.40/- per mensem in addition to his grade pay for a period of two years. ~~It~~ It is also proposed ~~stated that he will~~ that he be ~~posted to hold the~~ in direct charge of some of the working branches in addition, ~~to the costing work.~~ A ~~The~~ Foreman in grade 75-5/2-100 is to be appointed in the Branch Press also to assist the Assistant Superintendent, in carrying on the duties of a Production Assistant and also ~~to carry on~~ to carry on the costing work already begun, ~~in a systematic manner~~.

The extra expenditure on this account ~~is stated~~ agreed to ~~to be come to~~ Rs.5,8~~9~~5/- per annum on the items noted below:-

(i) Allowance of Rs.40/- per mensem to the Sub Asst.Supdt.

(ii) 6 Cost Accountants in grade 40-3-70

(3) One Foreman in grade Rs.75-5/2-100.

The above proposals have been agreed to by the Dewan and the other Ministers of Council, ~~and the gracious approval of His Highness is solicited thereto.~~ I solicit His Highness's gracious approval thereto.

Minister for Home.

(7 copies)

Circulation Note

Re: Pro-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Govt. Presses.

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The Superintendent, Government Printing, states that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government Presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of costing and that the present ministerial establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of Accounts in the Government Presses was also discussed with Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that:-

1) it was desirable to introduce the Costing System in the Government Presses for all kinds of Printing works and that the Superintendent, Government

Printing....

Printing, may submit detailed proposals indicating the extra staff required and the cost involved for intorducing the system.

The above decision was approved by the Minister for Revenue and the Superintendent, Government Printing, was requested to submit proposals.

He has now proposed that the appointment of six Cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press, Mysore) and a foreman in grade - 75-5/2-100 to the Branch Press.

As regards the supervisory staff, he recommends that Mr. R.S.Mounsey, Sub Assistant Superintendent, Government Branch Press, who has been trained in Federation Costing System and who has finished the preliminary work of introducing the system on an experimental measure at the Branch Press may be transferred to the Central Press Where the system has to be newly introduced and that the officer paid an allowance of Rs 40/- per month for a period of two years. It is also stated that he will be posted to hold the direct charge of some of the working Branches and also entrusted with the Costing Work. The Foreman in grade of Rs 75-5/2-100 is to be appointed in the Branch Press to assist the Assistant Superintendent in carrying on the duties of a production Asst. and also to carry on the Costing Work already began in a systematic manner.

The entire cost on this account is stated to come to Rs 5,880/- per annum as noted below:

Allowance of Rs 40/- p.m. to the Sub Asst. Superintendent.
6 Cost Accountants in grade Rs 40-3-70
One Foreman in grade 75-5/2-100.

The minister for Agriculture has approved of the proposal and the Dewan is pleased to order that the case treating may be disposed of by circulation.

4/9.

C285

CIRCULATION NOTE

Re: Pro-forma accounts relating to the transactions connected with Text Book Printing and the introduction of Job Cost Account System at the Government Presses.

The Superintendent, Government Printing, states that in order to ascertain accurately the cost of the various operations through which a work passes before emerging in a complete form, it is necessary to introduce the "Job Costing System" in the Government presses and bring it into full working order early, that such a system alone will be helpful in finding out the cost of each operation on each job precisely and in ascertaining in what directions economies in operational technique are necessary and possible.

He states also that it will be helpful in putting down slackness among workmen and in increasing their efficiency as the instances of slackness, normal working and efficiency can be ascertained from the labour rolls which the workmen have to maintain and that the full advantages of the system can be availed of only by having a staff exclusively attending to the work of costing and that the present clerical establishment which is being worked to the maximum extent is not in a position to take up any additional work of a special nature like "Costing work".

The matter of introducing the system of accounts in the Government Presses was also discussed with the Comptroller to Government and the Superintendent, Government Printing, on 14th November 1945 and after some discussion it was finally agreed that :-

1) It was desirable to introduce the "Costing System" in the Government presses for all kinds of printing works and that the Superintendent, Government Printing, may submit detailed proposals indicating the extra staff required and the cost involved for

for introducing the system.

The above decision was approved by the Minister for Revenue and the Superintendent, Government Printing, was requested to submit proposals.

He has now proposed that the appointment of six Cost Accountants in grade 40-3-70 (4 to the Central Press and 2 to the Branch Press. Cashier and a Foreman in grade 75-5/2-100 to the Branch Press.

As regards the supervisory staff, he recommends that Mr. R. S. Mounsey, Sub Assistant Superintendent, Government Branch Press, who has been trained in "Federation Costing System" and who has finished the preliminary work of introducing the system on an experimental measure at the Branch Press may be transferred to the Central Press where the system has to be newly introduced and that the officer paid an allowance of Rs.40/- per month for a period of two years. It is also stated that he will be posted to hold the direct charge of some of the working branches and also entrusted with the Costing work. The Foreman in grade of Rs.75-5/2-100 is to be appointed in the Branch Press to assist the Assistant Superintendent in carrying on the duties of a production assistant and also to carry on the Costing work already begun in a systematic manner.

The entire cost on this account as stated to come to Rs.6,880/- per annum as noted below.

Allowance of Rs.40/- p.m. to the Sub Assistant Superintendent.
Six Cost Accountants in grade Rs.40-3-70
One Foreman in grade 75-5/2-100

The Minister for Agriculture has approved of the proposal and the Dewan is pleased to order that the case may be disposed of by circulation.

re: appointment of staff required for "costing system" in the Govt. Mess, Bldg.

General and Revenue Secretariat | 2817/M File No. | of 1946-47 | App. F III-2

Serial No.

OFFICE OF THE MINISTER FOR HOME
NOV
No. 3518

Letter no. P 1069 dated 12-11-46 from the Supdt. Govt. Pty. stating that necessary action is being taken to fill up the Accountants posts with qualified people thro' E.R.B & that Mr. R.S. Mowsey will be transferred to the Central Mess & placed exclusively in charge of introducing the costing System till 1-1-1947.

1) Subd. It is also stated that after the System is well organised & settled down suitable additional work will be entrusted to him. Kind ref^ce is invited to P.C. of 2-11-46. It is indicated therein that Mr. Mowsey will be in direct charge of some of the working branches in addition to the charge of the above System & that an allowance of Rs 40/- P.M. was also sanctioned to him for the increase in responsibilities & work. As long as he is solely in charge of costing System, he is perhaps not eligible to the allowance of Rs 40/- P.M. referred to. The Supdt. has not made this clear.

for orders.

23/11

2) The letter of the Supdt. is for perusal. It may be considered

Edn. Dept. 25/11

3) Min^r Home 25/11/46

25/11/46

Date 23/11

Date 26/11

NOTE—Contn. Sheet

No. P. 1069
Encls.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated 11th November, *1946*.
1215.

FROM

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To

The Secretary to Government,
Education Department,
Bangalore.

SIR,

With reference to G.O.No.M.4160-61/P & S. 66-40-12, dated 2nd November 1946, sanctioning the introduction of the Costing system at the Government Presses, I have the honour to state that the Public Service Commissioner has been addressed in this Office letter No.P. 1067 dated 11th November 1946, for advertising the six posts of Costing Accountants, in grade Rs. 40-3-70 with L.Com., qualification (as proposed in my letter No.P.2198, dated 27th March 1946) and necessary action for filling up the posts will be taken as soon as the applications are received in this Office.

In the meantime, Mr. R.S.Mounsey, Sub-Asst. Superintendent, Government Branch Press, will be transferred to the Central Press and will be exclusively placed in charge of introducing the Job Costing System and the preliminary work connected with it, since it is proposed to give effect to the system from 1st January 1947, if possible.

After the Costing Office is well organised and settles down to routine work, suitable additional work will be entrusted to Mr. Mounsey. Till then, the present distribution work among the Sub-Assistant Superintendents of the Central Press will be continued.

I have the honour to be,
Sir,
Your most obedient servant,

Superintendent. 11/11/46.

Sk.